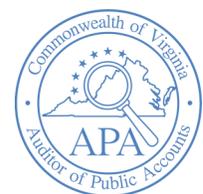




COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2020

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350



- TABLE OF CONTENTS -

	<u>Page</u>
AUDITOR'S SECTION	1-117
EXECUTIVE SUMMARY	2
INTRODUCTION LETTER	3-5
INDEPENDENT AUDITOR'S REPORTS:	6-13
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	6-8
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	9-13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	14-117
Section 1: Summary of Auditor's Results	14-15
Section 2: Financial Statement Findings	16-104
Section 3: Federal Award Findings and Questioned Costs:	104-117
U.S. Department of Agriculture	104-106
U.S. Department of Defense	106-109
U.S. Department of Health and Human Services	109-114
U.S. Department of Justice	114-115
U.S. Department of Labor	115-117
MANAGEMENT'S SECTION	118-238
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	119-176
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	177-238
Schedule of Expenditures of Federal Awards	177-231
Notes to the Schedule of Expenditures of Federal Awards	232-238
APPENDICES:	239-250
Appendix I: Listing of Findings:	240-245
Grouped by Topic	240-242
Grouped by Applicable Entity	243-245
Appendix II: Applicable Management Contacts for Findings and Questioned Costs	246-248
Appendix III: Acronyms for Auditor's Section	249-250

AUDITOR'S SECTION

EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2020, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2020, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program, except for Catalog of Federal Domestic Assistance (CFDA) 93.958 Block Grants for Community Mental Health Services program, which was modified for subrecipient monitoring;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 C.F.R. Part 200;
- we found certain matters that we consider to be material weaknesses in internal control over compliance;
- we found certain matters that we consider to be significant deficiencies in internal control over compliance; and
- the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at www.apa.virginia.gov. Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov.



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2021

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Kenneth R. Plum
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2020.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

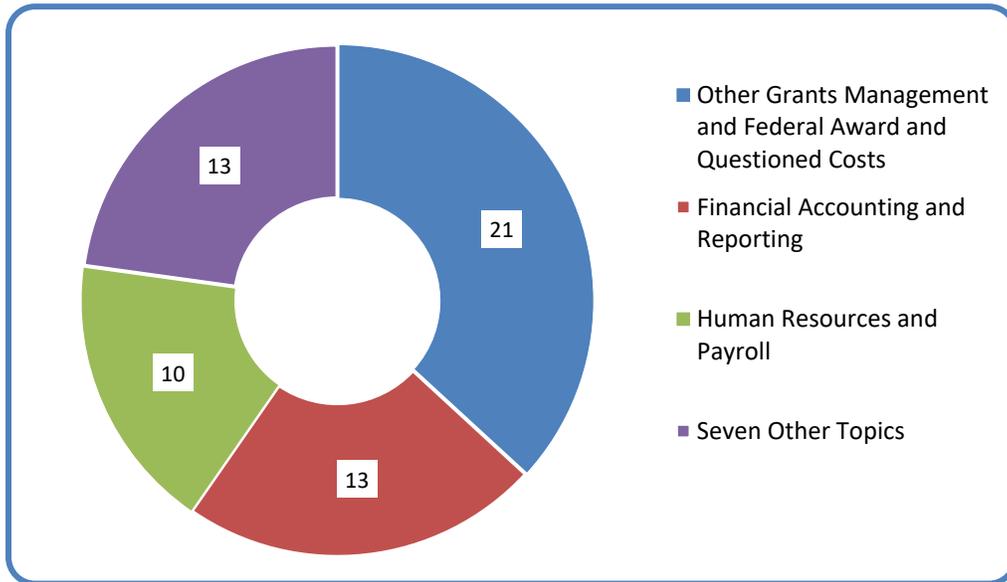
The Commonwealth's [Comprehensive Annual Financial Report](#) for the year ended June 30, 2020, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth of Virginia's Information Security Standard, SEC 501 (Security Standard) adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family "contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices."

Chart 1 on the next page shows the categories for all non-information system security findings and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

Non-Information System Security Findings

Chart 1



Of the 57 findings above in Chart 1, six represent weaknesses that are material to the Commonwealth’s Comprehensive Annual Financial Report (CAFR) and/or a major program. Additionally, there are 35 information system security findings represented in Chart 2 below, one of which is a material weakness to the CAFR and a major program. Consistent with prior years, the largest number of information system security weaknesses relate to access control. In addition to the 11 access control findings in Chart 2 below, four of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal.

Information System Security Findings by Control Families

Chart 2



Note: Eight findings reported deficiencies with multiple control families. For this graph, these deficiencies are broken-out and included to the total of each control family impacted.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the Commonwealth's management and federal program and financial staff for their cooperation and assistance in resolving single audit issues.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS

GDS/clj



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia (Commonwealth), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 15, 2020. Our report includes a reference to other auditors who audited the financial statements of the Virginia College Savings Plan (major fund and private purpose trust fund), which is discussed on pages 53 and 264 of the financial statements, and certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Science Museum of Virginia Foundation, Virginia Museum of Fine Arts Foundation, Library of Virginia Foundation, and Danville Science Center, Inc, which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A **MATERIAL WEAKNESS** is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

<u>Finding Number</u>	<u>Finding Title</u>
2020-001	Continue to Improve Controls over SNAP Payments
2020-002	Improve Financial Reporting of Infrastructure Assets
2020-003	Properly Record Financial Transactions
2020-004	Strengthen Controls over Commitments Reporting
2020-024	Improve Information Security Program and Controls

A **SIGNIFICANT DEFICIENCY** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**:

Finding Numbers: 2020-

005	006	007	008	009	010	011	012
013	014	015	016	017	018	019	020
021	022	023	025	026	027	028	029
030	031	032	033	034	035	036	037
038	039	040	041	042	043	044	045
046	047	048	049	050	051	052	053
054	055	056	057	058	059	060	061
062	063	064	065	066	067	068	069
070	071	073	074	075	076	077	078
079	080	081	082	083			

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs labeled with the following numbers:

Finding Numbers: 2020-

001	003	013	014	018	019	021	024
025	026	027	028	029	030	031	032
033	034	035	036	037	038	039	040
041	042	043	044	045	046	047	048
049	050	051	053	054	055	056	057
058	059	060	061	064	066	068	069
071	072	073	074	075	076	077	078
079	080	081	082	083			

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

Commonwealth’s Response to Findings

The Commonwealth’s written response to the findings consist of both the responsible official’s response and management’s Corrective Action Plan. A copy of the responsible official’s response, containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management’s Corrective Action Plan will be available from the Federal Audit Clearinghouse’s web site and the Virginia Department of Accounts’ website at www.doa.virginia.gov. Management’s Corrective Action Plan was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA
December 15, 2020



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2020. The Commonwealth's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards that are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards of the Notes to the Schedule of Expenditures of Federal Awards.

Management's Responsibility

The Commonwealth's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commonwealth's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (C.F.R.) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Commonwealth's compliance.

Basis for Qualified Opinion on CFDA 93.958 Block Grants for Community Mental Health Services Program

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding CFDA number 93.958 Block Grants for Community Mental Health Services as described in finding number 2020-087 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 93.958 Block Grants for Community Mental Health Services Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.958 Block Grants for Community Mental Health Services for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs, as identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE**, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs labeled with the following numbers:

Finding Numbers: 2020-

024	026	027	035	041	045	049	053
055	056	064	068	072	073	074	075
076	084	085	086	088	089	090	091
092							

Our opinion on each major federal program is not modified with respect to these matters.

The Commonwealth's written response to the noncompliance findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response containing the views of the responsible officials, if provided, is in the report related to

their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management’s Corrective Action Plan will be available from the Federal Audit Clearinghouse’s web site and the Virginia Department of Accounts’ web site at www.doa.virginia.gov. Management’s Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commonwealth's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**.

<u>Finding Number</u>	<u>Finding Title</u>
2020-024	Improve Information Security Program and Controls
2020-072	Comply with Federal RESEA Requirements
2020-087	Ensure Consistent Application of Subrecipient Monitoring Controls

A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important

enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2020-

026	027	035	041	045	049	052	053
055	056	064	068	073	074	075	076
084	085	086	088	090	091	092	

The Commonwealth’s written response to the internal control over compliance findings consist of both the responsible official’s response and management’s Corrective Action Plan. A copy of the responsible official’s response containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management’s Corrective Action Plan will be available from the Federal Audit Clearinghouse’s web site and the Virginia Department of Accounts’ web site at www.doa.virginia.gov. Management’s Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commonwealth’s basic financial statements. We issued our report thereon dated December 15, 2020, which contained unmodified opinions on the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 15, 2020. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commonwealth’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Emphasis of Matter

As discussed in the note titled “Significant Accounting Policies” of the Notes to the Schedule of Expenditures of Federal Awards, when a federal program is not part of a cluster the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the Schedule of Expenditures of Federal Awards. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the Schedule of Expenditures of Federal Awards. Our opinion is not modified with respect to this matter.

Other Matters Related to the Schedule of Expenditures of Federal Awards

In conducting the procedures referred to above, we obtain an understanding of the Commonwealth’s internal controls over financial reporting and determine whether the form and content of the supplementary information complies with the applicable criteria, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control or compliance related to the Schedule of Expenditures of Federal Awards. As a result, we express no opinion on the effectiveness of the Commonwealth’s internal control or compliance related to the Schedule of Expenditures of Federal Awards. However, we identified a deficiency in internal controls related to the Schedule of Expenditures of Federal Awards that we are required to report as a significant deficiency in internal control over financial reporting. This deficiency is described in the accompanying Schedule of Findings and Questioned Costs as finding 2020-013 Strengthen the Schedule of Expenditures of Federal Awards Review Process.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA
February 11, 2021

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 1: SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2020

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes

Type of auditor's report issued on compliance for major federal programs:
 Unmodified for all major federal programs except for CFDA 93.958 Block Grants for Community Mental Health Services, which was qualified for subrecipient monitoring.

Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R. § 200.516(a)?	Yes
---	-----

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 34,970,417
--	---------------

Commonwealth qualified as low-risk auditee?	No
---	----

The major federal programs listed on the next page are in order by their Catalog of Federal Domestic Assistance (CFDA) number. The first CFDA number in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

CFDA Number	Name of Federal Program or Cluster (Common Acronym)
10.558	Child and Adult Care Food Program (CACFP)
12.400	Military Construction, National Guard
12.401	National Guard Military Operations and Maintenance (O&M) Projects
16.575	Crime Victim Assistance (VOCA)
17.225	Unemployment Insurance (UI)
17.258 17.259 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
21.019	Coronavirus Relief Fund (CRF)
84.425	Education Stabilization Fund (ESF)
93.563	Child Support Enforcement (CSE)
93.575 93.596	Child Care and Development Fund (CCDF) Cluster
93.767	Children's Health Insurance Program (CHIP)
93.775 93.777 93.778	Medicaid Cluster
93.958	Block Grants for Community Mental Health Services
Footnote 1A	Research and Development Cluster (R&D)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 2: FINANCIAL STATEMENT FINDINGS

FINANCIAL ACCOUNTING AND REPORTING

2020-001: Continue to Improve Controls over SNAP Payments

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-004

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

In fiscal year 2020, the Department of Social Services (Social Services) continued to not have sufficient controls over payments made for the Supplemental Nutrition Assistance Program (SNAP). Social Services' case management system is used to determine who is eligible for SNAP and the benefit amounts. Social Services sends that information to a third-party vendor who gives the benefits to recipients via an Electronic Benefits Transfer (EBT) card and the vendor then draws down the funds from the federal government. The Finance Division (Finance) completes a daily three-way reconciliation between Social Services' case management system, the vendor's system, and the federal payment system that is used to draw down federal funds. In fiscal year 2019, we noted significant variances between the systems that could not be supported. During the first half of fiscal 2020, there were also variances between the systems, which resulted in the federal payment system having approximately \$266 million more benefits given during July through December of 2019, than the case management system reflected. In addition, the daily reconciliation was not reviewed or approved by a supervisor during fiscal year 2020; however, Finance implemented a process to review and approve the daily reconciliation beginning September 2020.

During fiscal year 2020, Social Services' Enterprise Business Solutions Division (Enterprise Business Solutions) and Finance worked together to resolve the discrepancy between the systems beginning January 1, 2020. For the second half of the fiscal year, we noted no significant variances between the systems; however, Enterprise Business Solutions and Finance could not provide support for \$266 million out of \$1,253 million (13%) that was paid out by the vendor and drawn down from the federal government during the first half of the fiscal year. Finance also used the amount paid out by the vendor when reporting revenue and expenditure amounts for the SNAP program to the Department of Accounts (Accounts) for use in the Comprehensive Annual Financial Report (CAFR). By not addressing discrepancies noted during the reconciliation process, Finance increases the risk of inaccurate data being reported in the CAFR. We consider this a material weakness in internal control.

2 Code of Federal Regulations (C.F.R.) § 200.303(a) states that an entity must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the award in compliance with the federal statutes, regulations, and terms and conditions of the federal award. As an internal control, a supervisor should review each reconciliation

and its support to ensure it is properly supported and accurate. In addition, 7 C.F.R. § 247.4 states that state agencies shall reconcile total funds entering into, exiting from, and remaining in the EBT system each day. Finance and Enterprise Business Solutions should continue to work together to investigate and resolve any reconciling amounts and maintain appropriate documentation for all payments and amounts drawn down from the federal government. Finance should continue to review the SNAP daily reconciliation to ensure data is accurate, discrepancies are resolved timely, supervisor's review and approval is documented, and supporting documentation is maintained.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-002: Improve Financial Reporting of Infrastructure Assets

Applicable to: Department of Transportation

Prior Year Finding Number: 2019-010

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

As noted in prior years, the Fiscal Division's (Fiscal) process for reporting construction in progress (CIP) and infrastructure related to roadway assets is complex and manual, which makes it extremely difficult for Fiscal to implement controls and procedures that can adequately reduce the risk of errors. In fiscal year 2020, Fiscal understated net capital assets related to CIP and infrastructure by \$141.8 million. Mistakes in internal schedules and new staff not understanding the intricacies of the process or the implications of certain actions resulted in the following errors:

- Fiscal excluded project expenses related to right-of-way land from work in process, resulting in a \$119.5 million understatement of CIP.
- Fiscal did not update the reporting categories used to classify construction and maintenance projects as capitalizable or non-capitalizable for all projects reviewed during the fiscal year. Out of 298 maintenance projects reviewed, Fiscal did not update the capitalization classification for 104 projects (35%) in the Commonwealth's accounting and financial reporting system, overstating infrastructure by \$15.5 million, net.
- As a result of not reviewing or categorizing projects in prior years, net capital assets were understated by \$29.3 million. Fiscal also overstated net capital assets by \$3.0 million as a result of other projects having the incorrect reporting category, for a net understatement of \$26.3 million.

Fiscal decreased the value of a previously capitalized service concession arrangement (SCA) asset due to a funding reclassification. However, the funding reclassification did not result in a change to the assets that were constructed. This understated CIP by \$10.8 million and infrastructure by \$10.4 million, net.

- In cases where Fiscal changed a project's reporting category due to subsequent review, Fiscal did not always adjust prior CIP and infrastructure asset amounts for prior year expenses, overstating CIP by \$1.3 million and infrastructure by \$4.5 million, net.
- Fiscal did not properly update the internal schedules used to calculate annexations, overstating infrastructure by \$4.3 million, net.
- Fiscal double counted a project's expenses while removing non-capitalizable projects from work in process, understating CIP by \$495,739.
- In addition to the misstatements noted above, Fiscal's disclosures on the capital asset submission submitted to Accounts were incomplete or misstated in the following ways:
- Fiscal did not report the carrying value for one previously capitalized SCA of \$537.4 million.
- Fiscal did not include prior year improvements in the calculation of the carrying value of another previously capitalized SCA, understating the carrying value by \$2.6 million.
- Fiscal did not report the right of way asset for a newly capitalized SCA, excluding an additional \$316,000 asset from the disclosure.

The State Comptroller's annual Directive requires the Department of Transportation (Transportation) to report capital assets including infrastructure for inclusion in the Commonwealth's CAFR and requires all submissions to contain complete and accurate information. Additionally, the Commonwealth Accounting Policies and Procedures Manual (CAPP Manual) Topic 30210 requires agencies to implement internal control procedures to ensure that all assets are recorded at their proper value. We consider the combination of issues noted to be a material weakness as the current process does not prevent, or detect and correct on a timely basis, material misstatements to the financial statements.

When the Commonwealth implemented Governmental Accounting Standards Board (GASB) Statement No. 34 in 2002, Transportation decided that the most efficient way to capitalize roadway infrastructure was to use programmatic funding because construction and maintenance programs were separate. This created a simple process for identifying infrastructure expenses for capitalization. Over the years, Transportation's programmatic funding gradually changed, leading to a blurred line between maintenance and capitalizable construction projects. Starting in fiscal year 2017, the General Assembly significantly changed Transportation's programmatic funding streams and their purposes, resulting in further complexities, as programs could have capitalizable maintenance projects, capitalizable construction projects, and non-capitalizable projects in the same program. To adapt to the new

programmatic coding, Fiscal began using manually assigned reporting categories to label each project for inclusion or exclusion from infrastructure. The process over reporting infrastructure assets has become so complex that making a mistake on one of Fiscal's internal schedules or in one data field for one project in the Commonwealth's accounting and financial reporting system could potentially result in a material error. Because the process is complex and manual and projects range in value, Fiscal cannot implement processes and controls that can adequately reduce the risk of errors and omissions.

In addition, Fiscal experienced turnover in multiple positions during fiscal year 2020 that are involved in the infrastructure valuation process. Due to the complexity of the process, the new staff did not have a thorough understanding of the process and of the implications of the decisions they made. Fiscal did not update project reporting categories if the project had \$0 in expenses for the fiscal year at the time of review because they did not think it would have a financial reporting impact. However, the reporting category applies to the expenses for the life of a project. Fiscal does not review all projects with expenses every year, so Fiscal must assign the reporting category to ensure that any expenses later in the reporting period or in future fiscal years are properly classified. Additionally, Fiscal does not have a procedure to identify any accounting adjustments necessary to prior year amounts when a reporting category changes between years. Furthermore, the roll up of internal schedules to report CIP and infrastructure amounts is a manual process that involves numerous schedules that all have to be properly updated. Fiscal does not use control totals or any other analysis to ensure accuracy and completeness of the capitalizable amounts reported.

Fiscal should design, implement, and ensure the operational effectiveness of internal controls over the financial reporting of infrastructure assets so that the amounts reported to Accounts on the capital asset submission are accurate and reasonable. Fiscal should ensure that all individuals responsible for preparing and reporting infrastructure amounts, specifically new staff, have a thorough understanding of the process and of the implications of their decisions. Fiscal should seek ways to automate the financial reporting of infrastructure assets to eliminate reliance on manual processes and reduce errors. Additionally, Fiscal should provide for adequate review of all data and information used to compile the capital asset submission, including review of prior reporting categories to ensure capitalization is appropriate year to year. Fiscal should use control totals or other analysis to ensure that all amounts have been properly reported. In lieu of improving the current process, Fiscal should consider re-evaluating its financial reporting methodology for infrastructure assets by considering best practices and methods that other state governments use to capitalize highway infrastructure to determine if there is a more efficient and accurate process that they could implement.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-003: Properly Record Financial Transactions

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

Department of Medical Assistance Services' (Medical Assistance Services) Fiscal Division (Fiscal) did not properly allocate pharmacy rebate revenues in the Commonwealth's accounting and financial reporting system or their internal financial system. On a quarterly basis, Fiscal staff analyze pharmacy rebate information and prepare adjustments to allocate the revenue to the proper funds and accounts based on different components of the Medicaid program. Fiscal did not allocate approximately \$98 million in pharmacy rebate revenue collected for the quarter ending December 2019, and they erroneously made a year-end entry totaling approximately \$16 million because they were not aware that the quarterly entry to reallocate rebate revenue had not been made.

Medical Assistance Services' financial activity is material to the Commonwealth's financial statements, so it is essential for Medical Assistance Services to have strong financial reporting practices. Policies and procedures over financial reporting information, as a best practice, should be detailed and thorough with a sufficient review process to prevent and detect potential errors and omissions. Chapter 1283 Item 307(U) of the 2020 Appropriation Act also requires Medical Assistance Services to determine and properly reflect in the accounting system whether pharmacy rebates received in the quarter are related to fee-for-service or managed care expenditures and whether or not the rebates are prior year recoveries or expenditure refunds for the current year.

As a result of this error, revenue and expense balances in several funds in the Commonwealth's accounting and financial reporting system, as well as Medical Assistance Services' internal financial system, were materially misstated at year end. Medical Assistance Services notified Accounts of this error and adjustments related to these errors were recorded.

This issue was due to an oversight by Fiscal management. Fiscal management prepared the quarterly pharmacy rebate allocation adjustment but did not ensure Fiscal staff processed the adjustment in either the internal financial system or the Commonwealth's accounting and financial reporting system. This omission was not detected by Fiscal through any other review or reconciliation processes. Fiscal should strengthen procedures to ensure required transactions get recorded both timely and accurately in the Commonwealth's accounting and financial reporting system as well as their internal financial system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-004: Strengthen Controls over Commitments Reporting

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

The Department of Health (Health) needs to strengthen controls over financial information reported to Accounts. Health submits financial information on year-end commitments to Accounts who then uses this information in preparation of the Commonwealth's financial statements. Staff did not include commitments due to the regional Emergency Medical Services Council (Council) in their initial submission. As a result, total commitments were understated by \$18.4 million and the information had to be resubmitted.

Health's financial information is material to the Commonwealth's financial statements, so it is essential for Health to have strong financial reporting practices. Policies and procedures over financial reporting information, as a best practice, should be detailed and thorough with a sufficient review process to prevent and detect potential errors and omissions. As a result of this error, Health staff had to resubmit information to Accounts causing inefficiencies for Health's staff as well as delays for Accounts' staff. Omitting this financial information could cause inaccurate financial information to be reported in the Commonwealth's financial statements.

There are multiple factors that contributed to the error. First, the Council's contract renewals only occur every three to five years, so staff are not as familiar with the reporting implications. Additionally, the contract modification was signed on the last day of the fiscal year and dealt with additional funds related to the public health emergency, which was an extenuating circumstance. Finally, there was a lack of communication within the Council that also contributed to the omission.

The Council compiles the information initially and sends this to Health. Management should strengthen their controls to ensure that all relevant staff among Health and the Council review and communicate about potential commitments before this information is submitted to Accounts.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-005: Strengthen Controls over Year End Accrual Reporting

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2019-002; 2018-009

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Medical Assistance Services needs to strengthen controls over financial reporting information submitted to Accounts. Medical Assistance Services submits information on year-end accruals to Accounts who uses this information in preparation of the Commonwealth's financial statements. The information submitted by Medical Assistance Services contained several errors, which affected multiple accounts and funds as follows:

- Staff did not correctly include the Department of Behavioral Health and Developmental Services (DBHDS) supplemental payments in the calculations supporting year-end payables. As a result, multiple adjusting journal entries related to Medicaid payables and federal receivables were understated by \$8.4 million.
- Staff did not use the correct Excel formulas in calculating the pharmacy rebate receivable, which caused a misclassification between funds. As a result, three adjusting journal entries were misstated by \$8.1 million.
- There were several less significant errors that impacted multiple adjusting journal entries and ranged from \$86,000 to \$2.5 million.

In addition, Medical Assistance Services' documentation supporting their methodology for preparing this information does not adequately document certain aspects of the process.

Medical Assistance Services' financial activity is material to the Commonwealth's financial statements, so it is essential for them to have strong financial reporting practices. Policies and procedures over financial reporting information, as a best practice, should be detailed and thorough with a sufficient review process to prevent and detect potential errors and omissions. Also, the Fiscal, Budget, and Provider Reimbursement divisions should collaborate to complete the year-end accrual information reported to Accounts since the process relies on information from all three divisions. Lastly, when using accounting estimates in financial reporting, best practices dictate that management document the basis for the methodology.

As a result of these errors, Medical Assistance Services' staff had to resubmit information to Accounts causing inefficiencies for their staff as well as delays for Accounts' staff. There are multiple factors that contributed to these errors. First, there was a lack of communication between the Fiscal and Budget divisions. In addition, several errors were the result of incorrect spreadsheet formulas not detected by staff. The overall complexity of the calculations, along with reliance on various formulas in the spreadsheets, increases the risk of human error.

Medical Assistance Services should strengthen their controls over the preparation of year-end financial reporting information for Accounts. Although there were less significant errors in the information than in the prior year, this information submitted to Accounts continues to be an issue. Medical Assistance Services should consider incorporating a technical supervisory review into the process given the complexity of the information to ensure significant errors are detected and prevented. Also, as part of preparing the information, the various divisions should collaborate as needed to ensure there is a common understanding of significant financial reporting policies and that submitted information is accurate. Lastly, the current methodology has been in place for a number of years and there have been significant changes in the Medicaid program over the last few years. Medical Assistance Services should re-evaluate their methodology and ensure it is the most efficient and effective approach for determining year end accrual amounts.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-006: Improve Controls Over Financial Systems Reconciliations

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-006

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Individual DBHDS facilities who share a fiscal department do not have adequate controls in place to ensure reconciliations between DBHDS and the Commonwealth's financial systems are properly reviewed. Specifically, we found that two of five facilities (40%) tested did not perform a review of the fixed assets reconciliation. Further, the same two facilities did not perform a review of the monthly financial reconciliation between the agency's internal and the Commonwealth's accounting and financial reporting system.

CAPP Manual Topic 20905 states that the fiscal officer must certify that all account balances for the agency are correct. By submitting the Certification of Agency Reconciliations to Accounts, the agency is certifying that management accepts responsibility for the integrity and objectivity of the financial transactions provided to the Comptroller. Further, the internal policies and procedures for the facilities noted require that the reconciliation of the internal fixed assets and financial systems be submitted upon completion to the Financial Services Manager or Financial Services Director for review and online certification. The lack of a proper review of reconciliations to the Commonwealth's accounting and financial reporting system increases the risk of misstatements to go unnoticed.

Both facilities, which share a fiscal department, have experienced significant turnover leading to an influx of responsibilities on management and the review of reconciliations was not made a priority.

Management should ensure that proper reviews are performed and reinforce policies and procedures over system reconciliations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-007: Continue to Improve Policies and Procedures over Unclaimed Property Reconciliations

Applicable to: Department of the Treasury

Prior Year Finding Number: 2019-012

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

In fiscal year 2019, we recommended that Department of Treasury's (Treasury) Unclaimed Property division (Unclaimed Property) improve its policies and procedures over the reconciliation between the unclaimed property system and the Commonwealth's accounting and financial reporting system. During fiscal year 2020, Unclaimed Property developed policies and procedures; however, they do not adequately resolve the issues noted in the prior year as they do not contain sufficient detail of the actual reconciliation process, nor explanations of how each system's information is used and how to document the reconciling items. In addition, the policies do not include requirements for timeliness of review by the Director of Unclaimed Property. Lastly, Unclaimed Property did not properly implement the newly developed reconciliation policies and procedures.

As a result, we found four of six (67%) reconciliations selected for testwork were prepared nine to 19 business days after the close of the fiscal month, which exceeds the five business days included in the Unclaimed Property policies and procedures. However, the reconciliations were completed within timeframes outlined in the CAPP Manual. In addition, we found that while reconciling items were not always clearly presented on the reconciliation, they were included within the supporting documentation.

CAPP Manual Topic 20905 – Cardinal Reconciliation Requirements requires all internally prepared accounting records, data submission logs, and other accounting data to be reconciled to reports produced by the Commonwealth's accounting and financial reporting system by the last business day of the month following the period close. In addition, topic 20905 prescribes the level of detail at which agency records, accounts, and logs must be reconciled depending on the nature of the transactions. If recorded in multiple systems, transactions should be traced from one system to another, any variance between accounting data should be traced to specific transactions, and all variances should be explained and justified. Policies and procedures should be complete and customized to reflect agency staffing, organization, and operating procedures.

Reconciliations are a key internal control for ensuring financial activity recorded in multiple systems is accurate in each of those systems and for preventing improper payments. In addition, the improper reconciliation of systems increases the risk of material misstatement for account balances related to Unclaimed Property activity. Inadequately detailed policies and procedures over the reconciliation process coupled with untimely start dates and process changes due to COVID-19 pandemic contributed to the issues we noted with the reconciliations reviewed.

Unclaimed Property should continue to improve its existing policies and procedures over the reconciliation between the unclaimed property system and the Commonwealth's accounting and financial reporting system to ensure they are sufficiently detailed to reflect the unique operations of the Unclaimed Property division. Unclaimed Property should better explain reconciling items on the reconciliation instead of notations within supporting documentation. Further, the reconciliations should be signed and dated by the reviewer and reviewed timely in accordance with the Unclaimed Property policies and procedures as well as the CAPP Manual.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-008: Ensure Timely Approval of ChartField Changes

Applicable to: Department of Accounts

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Accounts' General Accounting division is not timely performing reviews of Statewide ChartField changes in the Commonwealths' accounting and financial reporting system (system). For ten of 20 changes tested, we found Accounts did not perform a timely review of changes made to the chart of accounts within the system during fiscal year 2020. These changes consisted of the creation of new funds, a program, capital projects, and a revenue account.

Pursuant to § 2.2-803 of the Code of Virginia, Accounts is responsible for financial data classification and coding structures for agencies. Further, Accounts must approve changes to any established financial related code or set of codes for agencies. Section 60100 of the CAPP Manual requires Accounts' General Accounting division to enter and approve changes to the Statewide ChartFields within the system. Accounts uses a ChartField Maintenance form to ensure consistency of information reviewed to sufficiently support the reason for the change and required approvals. While Accounts provided forms to support all changes, the General Accounting division did not timely perform the overall review for 50 percent of the ChartField Maintenance forms we reviewed during our test work. Accounts not performing timely reviews of data elements within the system could lead to inaccurate

reporting in the Commonwealth's CAFR, financial statements individually issued by state agencies, and other reports used by management and those charged with governance to monitor financial activity.

While the majority of Accounts' untimely review is due to implications of the COVID-19 pandemic, another cause was a delay in Accounts receiving supporting documentation needed to finalize the approval for one ChartField change. Accounts should reexamine existing processes for updating and approving ChartField maintenance changes and dedicate the necessary resources to ensure management is approving ChartField changes in a timely manner.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-009: Improve Lease Policies and Procedures and Review of Lease Classifications

Applicable to: Department of General Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Bureau of Real Estate Services (Real Estate Services) did not properly classify two new leases during fiscal year 2020. This understated capital lease future obligations and overstated the operating lease future obligations by \$6.6 million for fiscal year 2020. In addition, Real Estate Services inaccurately interpreted and implemented Financial Accounting Standards Board (FASB) accounting standards for lease classification, as set out in their policies, instead of using GASB accounting standards.

Real Estate Services inaccurately assessed one lease, which included an entire building and portion of a parking lot and land surrounding the building, as a lease of a portion of a property and automatically classified the lease as operating. The inaccurate assessment of the lease occurred because Real Estate Services misunderstood that a portion of a property meant a portion of a building, such as an office or a floor, not a building and a portion of a piece of land. In addition, Real Estate Services did not consider whether there were renovations that extended or restarted the life of another leased asset and inaccurately determined the remaining economic useful life of the leased asset. The inaccurate assessment of whether the renovation extends or restarts the useful life of the leased property occurred because Real Estate Services has an inadequate understanding about which types of major renovations extend the useful life of a leased property and does not have a policy that addresses it.

GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and American Institute of Certified Public Accountants (AICPA) Pronouncements, outlines the capital lease tests required for leases involving land and buildings and leases involving a portion of a building. Leases involving only a portion of a building are classified as

operating leases; however, leases involving land and buildings must have the capital lease tests applied to determine classification. All lease classifications are dependent upon determining the estimated useful life of the building. The CAPP Manual Topic 30405 states that it is possible to add years to the useful life of a building; however, determining the increase in useful life is somewhat subjective. Agency personnel must review transactions on a case-by-case basis to determine the economic benefit received. Real Estate Services' policy assumes the total asset useful life is thirty years from the date of construction or major renovation for a typical office building.

Real Estate Services should update their internal policies and procedures to ensure compliance with GASB not FASB. These policies and procedures should include guidance for determining whether renovations performed increase the remaining useful life of a leased property. Real Estate Services should document support for the decision to extend or restart the remaining economic useful life of the leased asset. Real Estate Services should perform the capital lease tests in compliance with these updated internal policies and procedures. With GASB Statement No. 87, Leases, becoming effective for fiscal year 2022, determination of the useful life of the underlying asset will still be important since the new standard requires leased assets to be amortized over the shorter of the lease term or the useful life of the underlying asset.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-010: Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Fiscal did not properly report beginning balances, current year activity, and ending balances for capital assets including CIP, land, buildings, and improvements. Fiscal overstated net capital assets by \$2.2 million, as outlined below:

- Fiscal did not properly evaluate whether Transportation acquired assets in the current year or the prior year, understating the beginning balance by \$2.9 million, net. Of this, Fiscal reported \$3.0 million as current year increases and did not report the associated \$170,618 of prior year depreciation.
- Fiscal properly identified projects on the CIP schedule that should not have been included on the schedule this fiscal year but did not exclude the amounts from current year activity, requiring a \$6.3 million adjustment to increases and decreases for CIP.

- Fiscal included projects in CIP that Fiscal removed from CIP and capitalized in prior years, requiring a \$4.2 million adjustment to the CIP beginning balance and decreases to CIP.
- Fiscal reported a budgeted project amount instead of actual current year expenses for one software project in CIP, overstating CIP increases and the ending balance by \$2 million.
- Fiscal reported assets that asset managers removed and re-added to the Commonwealth's capital asset system to correct errors in those assets as current year disposals and additions, overstating land increases and decreases by \$660,535 each and building increases and decreases by \$4.3 million each.

Fiscal's errors can cause significant misstatements of capital asset balances in the Commonwealth's CAFR. The State Comptroller's annual Directive requires Transportation to report capital assets for inclusion in the CAFR and requires all submissions to contain complete and accurate information. Additionally, GASB 34 requires that Fiscal show information about capital assets as beginning and end of year balances, capital acquisitions, and sales or other dispositions of assets.

Fiscal does not have an adequate understanding of what Accounts requires Transportation to report for the CAFR. Fiscal did not understand the implications or ensure the reasonableness of what they reported to Accounts. For CIP and the assets that asset managers removed and re-added to the Commonwealth's capital asset system, Fiscal believed that there was no impact if the ending balance was correct. Fiscal also relied on non-accounting personnel to provide them with information and reports for financial reporting. Without proper review and analysis of the data provided, Fiscal has no assurance over the accuracy of the information

Fiscal should design, implement, and ensure the operational effectiveness of internal controls over the financial reporting of capital assets so that the preparation of the capital asset submission to Accounts is accurate and reasonable. Fiscal should ensure that all individuals responsible for preparing and reporting capital asset information for the CAFR have a thorough understanding of financial reporting and the implications of the amounts they are reporting. Finally, Fiscal should develop procedures to review and analyze information obtained from other departments and ensure it is reported properly.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-011: Improve Cash Reconciliation and Review Process

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The University of Virginia-Medical Center (Medical Center) overstated its cash and cash equivalents by \$25.9 million due to several erroneous manual journal entries related to cash accounts. An adequate reconciliation process should allow for agreement of cash reported in the Medical Center's general ledger to cash balances reported in the Medical Center's bank accounts. The following deficiencies in the Medical Center's controls contributed to the error in reporting:

- Medical Center staff recorded two manual adjustments totaling \$10.7 million during the fiscal year ending June 30, 2018 to correct certain receivable balances, resulting in an improper increase to cash amounts in the general ledger without proper support for the receipt of related cash. Medical Center management reviewed and approved these journal entries but should have scrutinized the need for an adjustment to the Medical Center's cash balance. As indicated in our finding from the fiscal year 2018 audit, the Medical Center's cash reconciliation process needed significant improvement following the implementation of a new revenue accounting system, and therefore, did not detect this difference between the general ledger and bank account activity.
- Medical Center staff did not record one outgoing wire payment for \$14.5 million in the general ledger during the fiscal year ending June 30, 2019. Medical Center staff identified the discrepancy between the bank account and the general ledger in the revised cash reconciliation process implemented during fiscal year 2019; however, staff improperly identified a journal entry that had no impact on cash as the resolution to this reconciling item and as such, did not make any further correction to the general ledger.

Management is responsible for designing and maintaining a system of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement in accordance with generally accepted accounting principles. As noted in GASB Concepts Statement 1, Objectives of Financial Reporting, "Financial reporting should be reliable; that is, the information presented should be verifiable and free from bias and should faithfully represent what it purports to represent. To be reliable, financial reporting needs to be comprehensive. Nothing material should be omitted from the information necessary to faithfully represent the underlying events and conditions, nor should anything be included that would cause the information to be misleading."

The Medical Center's general ledger includes many distinct cash accounts, which separately track receipts, disbursements, and transfers of cash between the Medical Center and the University. These accounts are cumulative in nature, requiring summation to obtain the net cash balance recorded in the general ledger. The Medical Center did not detect the errors in its reported balance of cash and cash

equivalents because the Medical Center’s reconciliation process focuses on daily and monthly inflows and outflows of cash but does not compare all cash in its bank accounts to all cash in the general ledger for a corresponding reporting period.

The Medical Center should strengthen the journal entry review process to ensure journal entries debit and credit the appropriate accounts prior to entry in the accounting and financial reporting system. The Medical Center should also improve its reconciliation process to ensure bank account balances at the end of each month and fiscal year agree to the sum of general ledger cash and cash equivalents and should consider adding a formal review by the Controller of the agreement between the bank balance and sum of general ledger cash balances as part of its month-end and year-end closing process.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-012: Develop a Schedule of Routine Accounting Adjustments

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Department of Motor Vehicles’ (Motor Vehicles) Finance Division (Finance) has not developed a schedule of routine accounting adjustments, known as general ledger journal entries. Finance uses general ledger journal entries to distribute, adjust, and correct transactions in the Commonwealth’s accounting and financial reporting system. Finance performs many of these general ledger journal entries to comply with the Code of Virginia. Some of Finance’s notable routine general ledger journal entries include:

- Transferring monies to other state agencies to construct and maintain the Commonwealth’s transportation system. These transfers are approximately \$2.4 billion annually.
- Allocating motor fuels tax collections to various funds and accounts in the Commonwealth’s accounting and financial reporting system to allow for subsequent transfer to other state agencies. These allocations are approximately \$900 million annually.
- Allocating motor vehicle sales and use taxes from the Highway Maintenance and Operating Fund to the Transportation Trust Fund. These transfers are approximately \$200 million annually.

Topic 20410 of the Commonwealth’s CAPP Manual states that agencies should establish a routine schedule for accumulating and processing general ledger journals each month. Finance experienced turnover during the period under review and Finance management has not created a schedule for processing general ledger journals. Given the frequency of legislative changes and the volume and amount of general ledger journal entries performed by Motor Vehicles, not documenting and retaining a schedule elevates the risk of a misstatement and/or non-compliance, especially when there is turnover within the agency.

Finance management should develop, document, and retain a schedule of routine general ledger journal entries. Upon completion, management should consider having Motor Vehicles’ Agency Risk Management and Internal Control Standard function review the schedule periodically to ensure it is updated when there is a change in legislation and/or to Motor Vehicle’s control environment.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-013: Strengthen the Schedule of Expenditures of Federal Awards Review Process

Applicable to: Virginia Polytechnic Inst. and State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Virginia Polytechnic Inst. and State University (Virginia Tech) Financial Reporting personnel did not properly prepare a Schedule of Expenditures of Federal Awards (SEFA) supporting schedule that details the amounts Virginia Tech disbursed to subrecipients. The schedule was overstated by \$14,081,593. The error resulted from inaccurate coding in the query Financial Reporting used to create the schedule.

In accordance with 2 C.F.R. § 200.510(b) (Schedule of expenditures of Federal awards) of the Uniform Guidance, “the auditee must prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with § 200.502.” Accounts’ Comptroller’s Directive 2-20 provides specific directions for compiling the SEFA and supporting schedules, including the “total amount provided to subrecipients from each Federal program,” to support its preparation of the Commonwealth’s SEFA and related disclosures. Providing inaccurate schedules to Accounts could result in misstatement of the Commonwealth’s SEFA and related disclosures. Financial Reporting should strengthen its current SEFA review process to include review of the query output and schedule preparation for reasonableness and accuracy.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

HUMAN RESOURCES AND PAYROLL

2020-014: Implement Standardized Off-Boarding Procedures

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-015; 2019-017; 2019-018, 2018-083, 2017-077, 2016-068, 2015-081, 2014-063; 2019-036, 2018-038; 2019-070; 2019-071

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is not properly terminating employees according to their disparate termination policies and procedures. While DBHDS does have termination procedures, including the required completion of termination checklists, checklists vary from facility to facility and Central Office, are not robust, and do not include access removal for all information systems. During our review, we identified the following deficiencies:

- DBHDS did not complete termination checklists confirming the collection of Commonwealth property, such as keys and electronics, and removal of building access for 18 of 40 (45%) terminated employees. For seven terminated employees who abandoned the job, DBHDS did not complete the termination checklist confirming building access removal.
- DBHDS did not change the employment status to “inactive” in the Commonwealth’s payroll system for seven terminated or inactive employees.
- DBHDS did not timely request removal of system access to the Commonwealth’s accounting and financial reporting system for four of nine (44%) users. Access removal requests for these users ranged between two to 28 days post separation.
- DBHDS did not timely remove system access to the internal accounting and financial reporting system for three of seven (43%) users. Access removal for these users ranged between two to 34 days post separation.
- DBHDS did not timely remove system access to the internal patient revenue system for six of ten (60%) users. Access removal for these users ranged between two to 150 days post separation or change in job duties.

- DBHDS did not timely request removal of system access to the Commonwealth's payroll system for five of five (100%) users. Access removal requests for these users ranged between two to 149 days post separation.
- DBHDS did not timely request removal of system access to the Commonwealth's human resource system for one of two (50%) users. Access removal request for this user took 60 days.
- DBHDS did not timely request or remove system access to the Commonwealth's retirement benefits system for nine of 14 (64%) inactive users. Access removal for these users ranged between ten to 892 days post separation.
- DBHDS has not removed system access for one active Commonwealth's retirement benefits system user who terminated during fiscal year 2018.

CAPP Manual Topic 50320 recommends agencies develop a termination check-off list to complete as part of the termination process to include the collection of outstanding uniforms, badges, keys, etc. CAPP Manual Topic 50320 also states that agencies must verify that information in the Commonwealth's payroll system concerning terminated employees is complete, properly authorized, and entered accurately into the system. Further, the Commonwealth's Information Security Standard, SEC 501 (Security Standard) Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

DBHDS experienced significant turnover during the period under review, as evidenced by the fact that DBHDS employs over 6,000 employees and had over 1,700 separations during this period. Without proper and sufficient internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and unauthorized access to state and internal systems and sensitive information. For DBHDS, the exposure to risk is further increased, due to the secure nature of the individual facilities.

DBHDS acknowledges that these issues occurred because they do not have an overarching and consistent off-boarding procedure across the agency. The Human Resources Department (Human Resources) at Central Office is working on providing baseline procedures to the facilities.

DBHDS should implement a standardized off-boarding procedure across its facilities and Central Office. Human Resources at Central Office should provide baseline procedures to facilities to ensure all CAPP Manual requirements are met. These procedures should at a minimum include: the collection of Commonwealth property and the timely removal of building access for terminated employees, modifications of employment status, and timely removal of all information system access in accordance with the Security Standard. Furthermore, these procedures should speak to certain cases such as job abandonment. Central Office and management across all DBHDS facilities should ensure their facility implements and follows termination policies and procedures.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-015: Improve Controls over Payroll Certifications

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-069

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS should continue improving controls over payroll certifications. All five facilities tested have policies and procedures in place; however, they do not align with all requirements of the CAPP Manual. Specifically, we found the following:

- Two of the five facilities (40%) do not have adequate policies and procedures over the payroll certification process that reflect procedures performed.
- Policies and procedures at all five facilities do not address the post-certification review of the statewide comparison of the Commonwealth's payroll and human resources systems identifying unresolved exceptions.
- All five facilities did not review all necessary reports during the pre- and post-certification process.
- Two of the five facilities (40%) were unable to provide documentation to support actions taken in response to exceptions identified during post-certification.

The exceptions noted at the facilities stemmed from inadequate policies and procedures, as well as turnover within payroll departments. DBHDS Central Office developed and distributed a post-certification checklist to all facilities during the fiscal year under audit outlining the post-certification report review requirements. Three of the five facilities tested have implemented the checklist in their post-certification process; however, two of these three facilities did not implement it until after the period under audit.

CAPP Manual Topic 20905 requires that agencies have written policies and procedures separate from the CAPP Manual for all processes. CAPP Manual Topics 50810, 50815, and 50820 outline procedures over the certification process, including pre- and post-certification requirements. CAPP Manual Topics 50810 and 50820 require the review of specified reports from the Commonwealth's payroll system during payroll pre- and post-certification review, respectively.

Inadequate policies and procedures expose the agency to unnecessary risk of performing payroll certifications improperly. In addition, written procedures reduce the impact that turnover has on institutional knowledge. Central Office should develop baseline payroll certification policies and procedures to align with the requirements of the CAPP Manual. Policies and procedures should include all necessary pre- and post- certification review requirements to help ensure complete and accurate payrolls. Further, DBHDS facilities should retain documentation to support actions taken in response to exceptions identified in post-certification.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-016: Improve Controls over Payroll Reconciliations

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS is not properly performing payroll reconciliations as required by the CAPP Manual. Due to turnover during the time period tested, two of the five facilities tested (40%) were unable to provide documentation to support the required monthly Report 10 to Report 33 reconciliation, to include running control totals of the key control fields that must be reconciled monthly. These two facilities share a fiscal department. Further, one other facility is maintaining key control field totals for reconciliation quarterly instead of monthly.

CAPP Manual Topic 50905 requires that key control totals be maintained and updated every time payroll is processed, or monthly, in order to facilitate the Report 10 to Report 33 reconciliation. CAPP Manual Topic 50905 also requires a monthly reconciliation of Report 10 to Report 33 to help identify potential problems with payroll records such as pre-tax deductions not being properly taxed, manual payment processing that affected taxable fields incorrectly, or improper withholding of certain taxes. Furthermore, not performing the reconciliation may cause errors or discrepancies in either system to go undetected.

Central Office should develop baseline payroll reconciliation policies and procedures based on CAPP Manual Topic 50905 and distribute them to the facilities. These procedures should require completion and retention of monthly Report 10 to Report 33 payroll reconciliations and running control totals.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-017: Properly Approve and Monitor Administrative Employee Overtime

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-072

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS should improve controls over employee overtime. We performed an analysis of employee overtime at the DBHDS facilities and Central Office and selected 18 employees for further testing. During our review, we found that six employees were either improperly paid overtime or worked an excessive amount of overtime during the fiscal year that was not properly approved or was not reasonable in relation to job responsibilities. Specifically, we identified the following exceptions at three DBHDS facilities tested:

- Four out of 18 employees (22%) worked overtime hours that were not properly approved by the department head or their designee.
- Three out of 18 employees (17%) worked overtime that is unreasonable in relation to the employee's responsibilities. The overtime payment for one of these employees exceeded \$23,000 or 84 percent of the employee's regular pay.
- One out of 18 employees (6%) had overtime that was found to be unreasonable since the employee received a duplicate payment for overtime of over \$600.

The Department of Human Resource Management Policy 1.25, Hours of Work, states that non-exempt employees must not work additional hours that have not been authorized by management. Both facilities with exceptions related to overtime approval and reasonableness have internal policies and procedures, which require the pre-authorization of overtime hours. Both facilities stated that supervisors verbally approved overtime; however, neither facility could provide the proper documentation. Without proper authorization of overtime there is an increased risk of improper payment of overtime hours that are not reasonable in relation to job duties.

In addition to the reasoning stated above for overtime not being properly approved, there were varying reasons for overtime being unreasonable in relation to job responsibilities. Based on the explanation received from one facility, the excessive overtime resulted from an employee working special events; however, this did not align with the job responsibilities within the employee's work

profile. Therefore, the overtime could not be properly substantiated. Two of the employees with unreasonable overtime at another DBHDS facility were identified as exceptions in the prior year audit for no pre-approval of overtime hours. Following the previous fiscal year under audit, the DBHDS Office of Compliance, Risk Management, and Audit performed an investigation to address the potential unreasonable overtime hour concerns of these employees. Due to a misunderstanding and inexperience with the type of change in employment status, an employee at the last facility received a duplicate payment for overtime, which the facility was unaware of until we brought it to their attention.

DBHDS facilities should improve controls over employee overtime by properly approving and monitoring employee overtime hours. DBHDS facilities should retain documentation to support the authorization and reasonableness of overtime hours. When possible, DBHDS should allocate additional staff as needed to mitigate excessive overtime hours on existing staff.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-018: Comply with Employment Eligibility Requirements

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-067; 2018-073

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Individual facilities within DBHDS continue to improve processes and controls over the employment eligibility process. In fiscal years 2018 and 2019, Employment Eligibility Verification forms (Form I-9) were not completed by Human Resources at the facilities in accordance with guidelines issued by the United States Citizenship and Immigration Services of the Department of Homeland Security. During fiscal year 2020, DBHDS Central Office provided all facilities with a checklist for completing Form I-9s. In addition, a formal Human Resources forum was planned to be held in April 2020. However, the originally scheduled training was cancelled due to the COVID-19 pandemic.

The Immigration Reform and Control Act of 1986, requires that all employees hired after November 6, 1986, have a Form I-9 completed to verify both employment eligibility and identity. The U.S. Citizenship and Immigration Services sets forth federal requirements for completing the Form I-9 in the Handbook for Employers known as the M-274. Per M-274, the employer is responsible for ensuring all parts of Form I-9 are completed and retained for a period of at least three years from the date of hire or for one year after the employee has separated, whichever is longer. Not complying with federal requirements could result in civil and/or criminal penalties and debarment from government contracts.

Management should continue updating processes in place over the completion of Form I-9s and provide adequate training to Human Resources staff to reinforce the expectation of compliance with the applicable federal requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-019: Improve Processes over Employment Eligibility Verification

Applicable to: University of Virginia

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Human Resources did not complete Form I-9's in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. For a sample of 25 randomly selected employees, we noted the following:

- seven out of 25 (28%) did not complete and sign Section 1 of the I-9 form by the first day of employment;
- the Human Resources Officer did not complete Section 2 within three business days for nine out of 24 (38%) applicable employees; and
- Human Resources did not create E-Verify cases within three business days for nine out of 24 (38%) applicable employees.

The decentralized nature of the hiring and on-boarding process is the primary cause of noncompliance. In most instances, the cause of the delays pertained to untimely communication between departments regarding the hiring of new employees, which resulted in limited time to achieve compliance. The Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility and identity for all employees hired after November 6, 1986 by using Form I-9. U.S. Citizenship and Immigration Services sets forth federal requirements for completing the Form I-9 in the Handbook for Employers M-274 (the Handbook). Chapter 3 of the Handbook requires the employee to complete and sign Section 1 of the Form I-9 by the first date of employment. Chapter 4 of the Handbook requires the employer to complete Section 2 of Form I-9 within three business days of the first date employment. Chapter 2.2 of the E-Verify User Manual requires employees to create a case in E-Verify no later than the third business day after the employee starts work. Noncompliance with federal regulations related to employment verification could result in civil and/or criminal penalties and debarment from government contracts.

Based on discussions with University management, Human Resources modified controls in August 2020 to identify new hires sooner, which should allow for additional time to complete required

documentation. Human Resources implemented additional monitoring reports to better identify potential noncompliance and are increasing training efforts for hiring managers in University departments. As Human Resources implemented these processes after fiscal year end, the fiscal year 2021 audit will evaluate the effectiveness of these new processes in preventing noncompliance during the completion of employee eligibility verification.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-020: Follow-Up with Supervisors to Ensure the Separating Employee Checklist is Properly Completed

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Supervisors at Transportation are not consistently completing the Separating Employee Checklist (separation checklist) timely or in its entirety. Thirty percent of the thirty terminated employees sampled had exceptions with their separation checklists, including:

- One instance where a supervisor did not submit a separation checklist to the Human Resources Division (Human Resources);
- Four instances where a supervisor did not complete all the sections of the separation checklist, including noting whether a task was either completed or not applicable and/or signing and dating the separation checklist; and
- Four instances where a supervisor completed the separation checklist more than three days after the employee's last date of employment; in two of the four instances, the supervisor completed the separation checklist over 100 days after the employee's last date of employment.

Transportation's Human Resources' Guidance for completing the separation checklist states that supervisors must complete a separation checklist by the employee's last day worked, or within three days of being notified the employee will not be returning to work. Human Resources relies on the completion of the separation checklist to ensure other parts of the separation process are properly completed prior to the employee's last day with the agency. Potential consequences of not properly completing the separation checklist include an increased risk of misappropriation of Commonwealth assets or security concerns with non-employees having the ability to access Transportation's information systems and facilities.

While we found that Transportation properly stopped paying all the terminated employees in our sample, Human Resources did not follow up with each terminated employee's supervisor to ensure

the separation checklist was properly completed. Human Resources should take steps to ensure Supervisors are aware of their responsibility to facilitate timely and complete submission of separation checklists, and to escalate issues of non-compliance with the appropriate management to ensure Transportation has a properly completed separation checklist for each terminated employee.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-021: Strengthen Process over Employee Separations

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health staff did not properly perform all off-boarding procedures for employees who separated from the agency. During our review, we identified the following issues related to the off-boarding process for terminated employees:

Health did not process the final leave payouts for four of 23 (17%) employees in a timely manner. Employees were paid the second pay period after their termination date, which is not in compliance with requirements.

Health did not complete the required terminations checklist for four of 23 (17%) employees.

For four of 19 (21%) employees where the terminations checklist was present, Health did not document completion dates for each required task; therefore, there is no evidence that each task was performed in a timely manner.

CAPP Manual Topic 50320 states that “final payments to terminating employees should be issued on the payday following the last period worked.” Additionally, Section PS-4 of the Security Standard states that organizations should “disable information system access within 24-hours of employment termination” and retrieve all property related to information systems. The removal of systems access and the surrender of all state property are included as required tasks on Health’s terminations checklist.

As a result of an untimely processing of employee terminations, the former employees experienced delays in receiving their final payouts. Further, as no evidence of a timely processing of off-boarding tasks exists for several of the separating employees, this increases the risk that these employees could retain access to sensitive information systems and not surrender computers, purchase cards, or other state property in their possession.

The untimely processing of leave payouts was the result of the outlying departments not providing all required information to the Payroll Department in a timely manner. This was due to resource constraints and a prioritization of other tasks. Although Health's internal policy requires the completion of a terminations checklist, Health does not have a review process in place to ensure the Office of Human Resources (Human Resources) and/or the Shared Business Services (SBS) Division and the outlying business units correctly complete each of their required off-boarding tasks.

Health should implement a final review of employee off-boarding documents to ensure all termination checklists are properly completed in a timely manner. This review process should also cover each step of the employee off-boarding process to ensure payroll analysts enter all terminations completely and accurately into the statewide payroll system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-022: Improve Internal Controls Over Terminated Employee Access Removal

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Virginia Alcoholic Beverage Control Authority (ABC) is not completing off-boarding checklists or removing access for terminated employees timely. For the sample selected:

- Supervisors completed 18 of the 40 (45%) employee separation checklists between six and 80 days after the employee's termination date. It is Virginia ABC's policy for supervisors to complete checklists within five business days of termination.
- Supervisors entered terminations into Virginia ABC's human resource system between two and 111 days after the termination date. Per Virginia ABC's policy, an employee's immediate supervisor is responsible for initiating action in Virginia ABC's human resource system as soon as it is known by the supervisor, but no later than the last day at work.
- One salaried employee remained a privileged user in the Commonwealth's payroll system for 28 days after termination. Virginia ABC's policy requires a supervisor to notify the system administrator for a given system when a user no longer requires access.

Virginia ABC's human resource system generated off boarding checklists with multiple sections for completion by various departments. The five-day timeframe within the policy is specific to the

section of the checklist the direct supervisor must complete. The policy does not define specific timeframes for the completion of the other sections which includes human resources, payroll, and information systems. This makes it difficult to enforce adherence to policy.

A critical function of completed checklists is to ensure the timely removal of access to Virginia ABC's systems and return of their property. Virginia ABC's untimely removal of access could result in fraudulent entries. This risk is higher for employees at Virginia ABC's headquarters with access to various human resources, financial management, or information systems; however there is also a risk associated with store employees who have access to store keys, inventory, and point of sales systems. Additionally, wage employees with access to the time and attendance system could submit fraudulent timesheets after termination.

Virginia ABC should review their current termination practices to ensure their policy is reasonable and effective internal controls are in place. Additionally, due to their unique structure, Virginia ABC should define specific procedures for retail (store) employees, enforcement employees, and headquarter employees as access levels and risks are inherently different. This will enable Human Resources to better monitor and hold supervisors accountable for timely completion of employee checklist and access removal.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-023: Ensure Segregation of Duties During Payroll Certifications

Applicable to: Department of Corrections-Central Administration

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Department of Corrections (Corrections) did not ensure segregation of duties existed during the payroll pre-certification and post-certification processes for all pay periods since April 1, 2020. The CAPP Manual specifies the required elements of the pre-certification and post-certification processes in topics 50810 and 50820, respectively. Pre and post certification audits are to be carried out by a different payroll technician from the one who performs the payroll certification.

Prior to COVID-19, pre- and post-certifications were performed in office with hard copy files. In April 2020, Corrections transitioned to a virtual work environment and did not have procedures in place to ensure the individual completing the pre and post certifications was different than the individual completing the payroll certification. This created a segregation of duties conflict. A lack of segregation of duties causes an increase in the likelihood of inaccurate, unauthorized, or fraudulent payroll transactions going undetected.

Corrections should ensure procedures are developed and implemented so that the pre- and post-certifications are performed by someone other than the person performing the payroll certification.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

2020-024: Improve Information Security Program and Controls

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

Information System Security Control Family: Access Control, System and Services Acquisition, Risk Assessment, Information Security Roles and Responsibilities, Personnel Security, Planning, Incident Response, Awareness and Training, Contingency Planning

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

Medical Assistance Services needs to continue addressing weaknesses found during a recent audit of information technology (IT) general controls. The Internal Audit division hired an external consultant to perform this audit for the period April 1, 2019, through March 31, 2020, while Internal Audit supervised the effort. This audit focused on compliance with certain control areas within the Security Standard. The results of the audit identified 71 individual control weaknesses out of 100 controls tested.

Noncompliance with the required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening the agency's ability to respond to malicious attacks to its IT environment. We believe these weaknesses are due to turnover in various IT positions as well as IT resources being allocated to work on a new system implementation and other priorities.

Medical Assistance Services should continue to dedicate the necessary resources to ensure timely completion of its corrective action plans and to become compliant with the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data. Medical Assistance Services' management has been working to address the issues from the Internal Audit report, and they estimate completing all corrective actions by June 30, 2021.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-025: Continue to Improve Access Controls to Critical Systems

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-027; 2018-042

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control, Personnel Security

Social Services continues to work on implementing controls to ensure system access to critical systems is reasonable and system access reviews are performed and adequately documented. This includes Social Services' financial system, central security system, childcare system, the Commonwealth's accounting and financial reporting system, retirement benefits system, human resource system, and attendance and leave system. Social Services updated and created overall policies and procedures to reflect the requirements in the Security Standard during fiscal year 2020; however, Finance did not update the access restrictions to reflect compensating controls on the Security and Responsibility forms for the Social Services' financial system. Our review of Social Services' financial system user access identified the following:

- Three new users were granted access permissions in excess of the employee's job responsibilities, and two of the three users did not have the access listed on the approved access request form.
- One current employee had new access assigned in fiscal year 2020, however, the access request form could not be provided to show authorization, and the access did not align with the employee's job responsibilities.
- Nineteen users were granted conflicting access to Social Services' financial system according to the system's Security and Responsibility forms.

The Security Standard, Section 8.1 AC-2(j), requires the agency to "review accounts for compliance with account management on an annual basis or more frequently if required to address environmental change." Security Standard, Section 8.1 AC-6(7), requires the agency to "review on an annual basis the privileges assigned to all users to validate the need for such privileges; and to reassign or remove privileges, if necessary, to correctly reflect organizational mission/business needs." The Security Standard, Section PS-4, states that the organization, upon employee termination "disables information system access within 24-hours of employment termination." In addition, the Security Standard, Section AC-6, requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks.

Social Services should continue to update policies and procedures for all critical systems to reflect the requirements in the Security Standard. This would include ensuring access is granted based on the principal of least privilege, access is removed timely, and access does not involve conflicting roles. Social Services should perform an annual access review for all critical systems and retain documentation of this review indicating the review was performed and any actions that were taken as a result of the review.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-026: Continue Improving Web Application Security

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-037

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability, Risk Assessment, System and Communications Protection, System and Information Integrity

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. We determined that Social Services has not remediated the five control weaknesses identified in the previous year and communicated them to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services experienced turnover in its Chief Information Officer (CIO) position, resulting in additional organizational changes for its IT Services and Information Security and Risk Management departments. Additionally, Social Services dedicated its resources to higher priorities to support its mission-essential functions due to the COVID-19 pandemic. These events collectively delayed Social Services from addressing the weaknesses within the web application environment.

Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. This

will help to ensure Social Services secures the web application to protect its sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-027: Continue Improving IT Risk Management Program

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-063; 2018-025

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Risk Assessment, Planning

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to not have IT Risk Management documentation for all of its sensitive systems in accordance with the Security Standard. Since the prior year audit, Social Services completed two IT System Risk Assessments and one System Security Plan. However, Social Services identified additional sensitive systems in its IT environment, causing the agency to have more IT Risk Management documentation to complete. IT Risk Management documentation identifies the types of data stored and processed within its environment, the sensitivity classification of that data, potential risks and threats to the systems, and risk mitigating controls that should be implemented. Social Services does not comply with the following areas:

- Social Services does not have IT System and Data Sensitivity Classifications for seven (11.3%) out of a total of 62 sensitive systems. The Security Standard requires Social Services classify the IT system as sensitive if any type of data handled by the system is sensitive based on confidentiality, integrity, or availability (Security Standard: section 4 IT System and Data Sensitivity Classification).
- Social Services does not have Risk Assessments for 15 systems (24.2%). The Security Standard requires the agency to conduct and document a Risk Assessment for each IT system classified as sensitive at least once every three years (Security Standard: section 6.2 Risk Assessment).

- Social Services does not have System Security Plans for 18 systems (29%). The Security Standard requires Social Services document a System Security Plan for the IT system (Security Standard: section PL-2 System Security Plan).
- Social Services does not perform annual reviews for all Risk Assessment and System Security Plans to determine the continued validity of the documents. In 2020, Social Services reviewed 29 of 47 (62%) completed Risk Assessments and ten of 45 (22%) completed System Security Plans. The Security Standard requires Social Services to conduct an annual self-assessment of the Risk Assessment and to review the System Security Plan on an annual basis or more frequently to address environmental changes (Security Standard: section 6.2 Risk Assessment; section PL-2 System Security Plan).
- Social Services does not evaluate and implement corrective actions to mitigate risks in its sensitive systems' Risk Assessments. The Security Standard requires Social Services to prepare a report of each Risk Assessment that includes major findings and risk mitigation efforts (Security Standard: section 6.2.3 Risk Assessment). Without documenting this information, Social Services cannot determine whether the risks they identify in the Risk Assessment and vulnerability scanning processes have the proper mitigating security controls and procedures.

Without documenting risk management information for all its sensitive systems and reviewing the documentation at least annually, Social Services cannot prioritize information security controls to implement or determine if proper information security controls are in place. This could lead to a breach of data or unauthorized access to sensitive and confidential data.

Social Services experienced turnover in its CIO position, resulting in additional reorganization for its IT Services and Information Security and Risk Management departments. Furthermore, Social Services dedicated its resources to higher priorities to support its mission-essential functions due to the COVID-19 pandemic. These events collectively delayed Social Services from developing IT Risk Management documentation for its sensitive systems.

Social Services should develop a plan and dedicate the necessary resources to complete Risk Management documentation for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Additionally, Social Services should dedicate the necessary resources to implement security controls to mitigate the risks and vulnerabilities identified in its Risk Assessments. Doing this will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission essential functions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-028: Continue to Improve Database Governance and Security

Applicable to: Department of Planning and Budget

Prior Year Finding Number: 2019-034

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability, Contingency Planning, System and Information Integrity

The Department of Planning and Budget (Planning and Budget) continues to have inadequate policies and procedures to support its database environment to ensure it consistently secures the database that supports the Commonwealth's budget system in accordance with the Security Standard. While Planning and Budget resolved six of the seven weaknesses identified in the prior year, Planning and Budget continues to lack documented policies and procedures for implementing security controls and supporting the database. We communicated the details of the weaknesses for the system to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

By not having documented policies and procedures, Planning and Budget increases the risk that required security controls and processes are not performed consistently. This also increases the risk for the data within the database to become unreliable, unavailable, or compromised.

Planning and Budget worked with its database administration consultant and Virginia Information Technologies Agency (VITA) to resolve six of the prior year control weaknesses but was delayed in resolving the remaining weakness as it focused on other priorities to address the COVID-19 pandemic.

Planning and Budget should continue working with its database administration consultant and VITA to remediate the remaining weakness communicated in the FOIAE document to align their policies and procedures with the requirements in the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-029: Improve Audit Logging and Monitoring Controls

Applicable to: Department of Planning and Budget

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability, Access Control

The Department of Planning and Budget (Planning and Budget) does not implement certain audit logging and monitoring safeguards for the database that supports the Commonwealth's budget system in accordance with the Security Standard. We communicated two control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires audit logging and monitoring controls to protect the confidentiality, integrity, and availability of sensitive and mission critical data. Due in part to limited resources, Planning and Budget was not able to implement the necessary safeguards described in the FOIAE document and comply with the Security Standard.

Planning and Budget should dedicate the necessary resources to implement the security controls discussed in the communication marked FOIAE in accordance with the Security Standard. This will help maintain the confidentiality, integrity, and availability of Planning and Budget's sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-030: Improve Database Security

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2019-043

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability, Access Control, Configuration Management, Identification and Authentication

Virginia ABC continues to not secure the database that supports its human resource system with certain minimum-security controls in accordance with the National Institute of Standards and Technology Standard, 800-53 (NIST Standard) and industry best practices. Virginia ABC prioritized the

migration from the VITA above other organizational projects and has not yet addressed the weaknesses identified in the prior year.

We communicated the continued control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The NIST Standard and industry best practices require the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information.

Virginia ABC should prioritize efforts to ensure database configurations, settings, and controls align with its policies, the requirements in the NIST Standard and industry best practices, such as the Center for Internet Security Benchmark. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-031: Improve Database Security

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control, Configuration Management

The Medical Center does not secure the database that supports its accounting and financial reporting system with some minimum security controls required by the NIST Standard and industry best practices.

We communicated the control weaknesses to management in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The NIST Standard requires the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the NIST Standard and aligning the database's settings and configurations with best practices, the Medical Center is not reducing unnecessary risk that may impact the confidentiality, integrity, and availability of data within the database or the information it reports.

The Medical Center should implement the security controls discussed in the communication marked FOIAE in accordance with the NIST Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

ACCESS CONTROL

2020-032: Continue to Develop and Implement Compliant Application Access Management Procedures

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-014; 2018-039

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to focus on the development of access management procedures at the facility level, which meet the baseline standard defined by the Security Standard. In the prior year, the Information Security Office issued baseline procedures and implemented an application to approve access requests for all DBHDS facilities. However, the facilities still have not developed procedures they can adapt for their specific environment that will ensure compliance with the Security Standard.

Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. Security Standard, Section AC-2, addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

The DBHDS Information Security Office sent the baseline security procedures to all DBHDS facilities with the expectation that they would bring their internal procedures in line with the baseline procedures by March 2018. However, the Information Security Office did not monitor the facilities' implementation of these procedures because each facility has unique processes related to access. The Information Security Office should continue to work with the individual facilities to set reasonable deadlines and monitor their actions to ensure that they bring their application access management procedures in line with the office's baseline procedures and the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-033: Continue Enhancing Reviews of System Access

Applicable to: Department of Health

Prior Year Finding Number: 2019-020; 2018-037

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges the agency is still making improvements to their controls for performing comprehensive system access reviews within timeframes established by internal and statewide procedures. These systems support various business functions, including accounting, patient management, and benefits administration, so there are various internal policies that address periodic system access reviews. This year, there continued to be several instances across three systems in which Health did not comply with their internal policies over periodic reviews of system access.

Health's internal policy requires supervisors of Health's different business areas to review and certify access to Health's financial and patient management systems monthly. Additionally, for sensitive information systems, Section AC-6-7a of the Security Standard requires agencies to "review on an annual basis the privileges assigned to all users to validate the need for such privileges." Regular access reviews ensure that system administrators processed all requests to add, modify, or delete users properly and in accordance with requests from the system owners. Not performing regular access reviews within their established timeframes increases the risk of individuals having inappropriate access to information systems. This increases the risk of unauthorized activity within these systems.

Health may want to review their internal policy over system access reviews since it is more stringent than statewide requirements. Consideration should be given to the significance of each system and the potential risk weighed against the administrative burden for Health staff. Based on this evaluation, Health may want to modify their internal policy for some information system access reviews. Regardless of any changes they make to their internal policy, Health should ensure backup personnel are available to perform the reviews if the primary reviewer is unable to complete them. Additionally, Health should perform follow-up procedures when reviewers do not provide certifications within their established timeframes and ideally should require a positive confirmation when a review is done. This will reduce the rates of untimely reviews and decrease the risk of inappropriate access to sensitive information systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-034: Continue to Improve Controls Over User Access

Applicable to: Department of Taxation

Prior Year Finding Number: 2019-025; 2018-035; 2017-018

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Department of Taxation's (Taxation) management and its Office of Technology (Technology) did not properly restrict the access granted to users in their financial accounting and reporting system (system) based on the principle of least privilege. Although Taxation has various compensating controls in place, we found five of 33 users were provided access to critical access functions in excess of the job duties of the employees assigned to these roles. Because of this, employees had unnecessary critical access in the financial accounting and reporting system.

Management made significant efforts to improve controls over the system's access, specifically through their recertification process. Management provided training to the various department managers emphasizing the importance of certifying access based on least privilege. Even with the efforts, users continued to have access to critical resources that were not necessary to their job functions. Managers stated that the users had access resources, such as approval and waive, that were not necessary for the employee's job responsibilities. The managers failed to identify these unnecessary access resources during the recertification process.

The Security Standard, Section 8.1 AC-6, requires an organization employ the principle of least privilege when granting access to ensure users only have access that is necessary to accomplish their assigned tasks. Management should ensure least privilege when certifying the access granted to ensure employees have the least amount of access necessary to perform their job duties. Additionally, Technology should ensure proper setup of the access functions to ensure they grant only the stated privileges in the financial accounting and reporting system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-035: Improve Financial Management System Access Controls

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

Medical Assistance Services' Fiscal Division needs to strengthen access controls over their financial management system. Certain access roles and responsibilities within the system are not designed to provide adequate internal controls and segregation of duties as follows:

- Multiple individuals have super user/manager roles that allow full access to the general ledger, payables ledger, receivables ledger, and system administration. Employees with this access can create users, initiate and approve transactions, update and create vendors, and process payments among other permissions.
- One journal entry totaling approximately \$76 million was entered and approved by the same user. Although this transaction was appropriate, this individual was able to create and approve a transaction because they had been assigned the super user role discussed above.
- One manager with elevated permissions reviewed and approved their own access as part of the annual security reviews.

Section AC-6 of the Security Standard requires the agency to employ the principle of least privilege and allow users to only have access necessary to accomplish assigned tasks in accordance with job duties and responsibilities. Fiscal should consider the creation of additional processes, roles, and information system accounts as necessary, to achieve least privilege. Fiscal should also apply least privilege to the development, implementation, and operation of organizational information systems.

When access is not based on the principle of least privilege, it increases the risk of unauthorized and fraudulent transactions. In addition, there is an increased risk that users can circumvent other compensating controls and perform unauthorized actions within the information system. In the case of individuals with the super user/manager access, this level of access creates a lack of segregation of duties.

Fiscal has not customized the super user/manager roles or set up workflow controls within the financial management system due to current staffing levels. Fiscal relies on internal policies and procedures that state users should not enter and approve their own transactions but has not developed

additional compensating or detective controls to ensure that users are not performing unauthorized actions. Medical Assistance Services' Office of Compliance and Security (OCS) is not reviewing system administrator audit logs or activity due to turnover in OCS since the prior year. Insufficient management oversight and workload pressure were attributed to the \$76 million journal entry that was entered and approved by the same user.

Fiscal should reevaluate financial system access responsibilities and reassign or customize system roles based on the principle of least privilege. Responsibilities within the system should be created in a way that allows Fiscal to maintain adequate segregation of duties. Further, Fiscal and OCS should develop more effective compensating controls if user roles and responsibilities are not assigned based on the principal of least privilege. In these instances, management should document their risk evaluation and risk acceptance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-036: Improve Controls over User Access to the Payroll and Human Resources System

Applicable to: University of Virginia

Prior Year Finding Number: 2019-021

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University of Virginia (University) does not have adequate controls in place to effectively manage user access to the Payroll and Human Resources System (System). The University's Internal Audit Department (Internal Audit) issued a System provisioning and deprovisioning audit report (provisioning report) in May 2020, which found that six of 11 (54.5%) controls tested did not fully meet the relevant University policies and adopted information security standard controls. In August 2019, as communicated in our prior year audit report, the University hired a consultant with proprietary access analysis tools to perform a segregation of duties analysis over the System and provide a detailed report identifying potential concerns. Remediation actions taken by the University have reduced potential concerns detailed in the consultant's report. However, four of the control deficiencies identified in Internal Audit's provisioning report have an indirect effect on segregation of duties detailed in the consultant's report. Additionally, the University has not adequately identified or developed a resource to identify all conflicting business processes and their respective roles for use in establishing and monitoring future access to the System.

As outlined in the University's policy FIN-021: Internal Control, individuals responsible for administering University funds and resources must grant or delegate financial authority carefully, with consideration for proper segregation of duties. The University's adopted information security standard,

ISO 27002, section 9.2.2 states, “the provisioning process for assigning or revoking access rights granted to user IDs should include verifying that the level of access granted is appropriate to the access policies and is consistent with other requirements such as segregation of duties.” Internal Audit’s provisioning report details the additional University policies and information security standards not satisfied by the existing System access controls. Inadequate System access controls and improper segregation of duties increases the risk that users obtain and retain improper access to view or modify sensitive data not necessary for their role and heightens reliance on compensating detective controls to reduce the risk of fraudulent transactions and errors in financial reporting.

The University should take corrective actions to address internal control findings in Internal Audit’s provisioning report and develop a resource that details conflicting business processes and their respective roles for use in establishing and monitoring future access to the System.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-037: Align System Access with the Principle of Least Privilege

Applicable to: Department of Corrections-Central Administration

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Corrections did not properly restrict the access granted within the Commonwealth’s accounting and financial reporting system (System) based on the principle of least privilege. We found 43 employees with access to roles in the System that are not needed to perform their job functions. The Security Standard, Section 8.1 AC-6, requires that Corrections employ the principle of least privilege when granting access to help reduce the risk of fraud and errors.

These access roles were granted to users when Corrections first transitioned to the System and was using functionality related to these roles. Over time, this functionality was no longer used; however, the access roles were not identified and removed despite Corrections performing an annual security review. To ensure compliance with the Security Standard, Corrections should remove access to any system access roles that are not required to fulfill a user’s current job requirements promptly. Further, Corrections should ensure their annual system access reviews identify any users with more access than the minimum to perform their job functions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

CONTINGENCY PLANNING

2020-038: Continue Improving the Contingency Management Program

Applicable to: Department of Health

Prior Year Finding Number: 2019-047; 2018-055

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not properly manage certain aspects of their Contingency Management Program to meet the requirements in the Security Standard. The Contingency Management Program is the baseline for Health to continue mission-essential functions in the event of an outage or disaster. We identified one weakness and communicated it to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within their systems.

Health should coordinate efforts among departments to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner. Health anticipates corrective action to address this issue will be completed by January 2021.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-039: Continue Improving the Disaster Recovery Plan

Applicable to: Department of Health

Prior Year Finding Number: 2019-048

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not perform certain processes in their IT Disaster Recovery Plan (DRP) required by the Security Standard. We identified a weakness in this area and communicated this to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within their systems.

Health should continue their efforts and implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner to ensure availability of Health's systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-040: Improve IT Contingency Management Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-045; 2018-053; 2017-065

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to not have complete and current Continuity of Operations Plans (COOP) and DRP for the facilities and Central Office. DBHDS has hospitals, mental health institutes, and training centers that manage their own mission-critical IT applications that help provide patient services. Three of the facilities do not have a COOP, one facility and Central Office do not have a DRP, and the remaining facilities' COOPs and DRPs are out-of-date, with some as old as 2009. In addition, the facilities and Central Office are not performing annual tests on the COOPs or DRPs.

Since the prior year audit, DBHDS hired a new Chief Information Security Officer (CISO) and CIO that resulted in process changes for planning and implementing IT projects and tasks. Additionally, DBHDS dedicated its resources to responding to higher priorities to support the agency's mission essential functions due to the COVID-19 pandemic. These events collectively delayed DBHDS from developing COOPs and DRPs for the facilities and Central Office. DBHDS plans to complete the COOPs and DRPs by the end of the 2021 calendar year.

The Security Standard, Section CP-1, requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current COOPs and DRPs, DBHDS increases the risk of mission-critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage.

DBHDS should update the contingency management program for the facilities and Central Office to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they are consistent with the agency's IT risk management documentation and consistent across the facilities and Central Office. Once the contingency documents are complete, DBHDS should conduct tests on at least an annual basis to ensure the facilities and Central Office can restore mission-critical and sensitive systems in a timely manner in the event of an outage or disaster.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-041: Continue Developing Record Retention Requirements and Processes for Electronic Records

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-049; 2018-054

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to develop and implement record retention requirements for its case management system. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Since the prior year audit, Social Services has worked with its external vendor that assists in supporting the case management system to gather retention requirements from the applicable business divisions. Social Services relies on the external vendor to develop controls and processes for the case management system, so the information gathered will assist the vendor to develop a process to remove specific data from the system after reaching the retention threshold.

Federal regulations require different record retention requirements for different federal programs. Additionally, the Virginia Public Records Act (§ 42.1-91 of the Code of Virginia) requires each agency to be responsible for ensuring that its public facing records are preserved, maintained, and accessible throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Furthermore, the Security Standard, Section CP-9-COV, requires for every IT system identified as sensitive relative to availability, an agency implement backup and restoration plans that address the retention of the data in accordance with the records retention policy.

Retaining records longer than necessary causes the Commonwealth to spend additional resources to maintain, back-up, and protect the information. Additionally, without documenting and implementing record retention requirements, Social Services may not be able to ensure that backup and restoration efforts will provide mission-essential information according to recovery times.

Social Services should continue to identify the remaining retention requirements for the data within its case management system. Additionally, Social Services should continue coordinating with its vendor to develop and implement a process, whether manual process or automated control, to ensure consistent compliance with the retention requirements for each data set within Social Services' IT systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-042: Continue to Improve Disaster Recovery Planning Documentation

Applicable to: Department of Taxation

Prior Year Finding Number: 2019-050; 2018-056

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Taxation continues to have disaster recovery documentation, specifically its Contingency Plan and DRP, that is inconsistent with its risk management documentation. Additionally, Taxation does not consistently use disaster recovery plan nomenclature in its contingency planning documentation.

Since the prior year, Taxation did not fully address this finding because it focused its priorities to further revise its Business Impact Analysis (BIA) and complete risk assessments missing for some of its sensitive systems. We communicated the specific control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Inconsistent recovery expectations and ambiguous language reduces the effectiveness of Taxation's disaster recovery planning documentation. Taxation should make the necessary revisions, as discussed in the separate FOIAE communication, to become compliant with the Security Standard and improve the effectiveness of its plans.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

CONFIGURATION MANAGEMENT

2020-043: Develop Baseline Configurations for Information Systems

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-062; 2018-064; 2017-053; 2016-051; 2015-005

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to not have documented baseline configurations for its sensitive systems' hardware and software requirements. Baseline security configurations are essential controls in IT environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS hired a new CISO and CIO to manage the agency's IT operations and information security program. As part of this responsibility, the CISO and CIO continued the agency's efforts of reducing the number of sensitive systems across the Central Office and 12 facilities. During these efforts, DBHDS identified additional sensitive systems and applications, totaling 321 with some containing Health Insurance Portability and Accountability Act (HIPAA) data, social security numbers, and personal health information data. DBHDS was unable to make any progress to develop baseline configurations because of its ongoing efforts to identify and reduce the number of sensitive systems as well as dedicating its resources to support its mission-critical functions due to the COVID-19 pandemic.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.
- Review and update the baseline configurations on an annual basis, when required due to environmental changes and during information system component installations and upgrades.
- Maintain a baseline configuration for information systems development and test environments that is managed separately from the operational baseline configuration.
- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.
- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum security requirements to protect data from malicious access attempts. If a data breach occurs to a system containing HIPAA data, the agency can incur large penalties, up to \$1.5 million.

DBHDS should assign the necessary resources to continue its efforts to reduce the number of sensitive information systems across its Central Office and facilities. DBHDS should also establish and maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-044: Continue Improving IT Change and Configuration Management Process

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-038

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components.

Since the prior year audit, Social Services corrected seven out of nine weaknesses. We communicated the remaining two weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services experienced turnover in its CIO position, resulting in additional organizational changes for its IT Services and Information Security and Risk Management departments. Additionally, Social Services dedicated its resources to higher priorities to support its mission-essential functions due to the COVID-19 pandemic. These events delayed Social Services from addressing the remaining weaknesses in its IT change and configuration management process.

Social Services should continue its progress to resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-045: Improve Information Technology Change Management Process for a Sensitive System

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Child and Adult Care Food Program - 10.558

Federal Award Number and Year: 201VA399N2020 - 2020

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Health does not have an effective IT change management process that includes the minimum requirements of the Security Standard, for one of their sensitive systems. The IT change management process contains key controls that evaluate, approve, and verify configuration changes to software applications that may impact an organization's information security posture.

We identified five control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Health's information systems and data.

Health should develop a plan to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Improving the IT change management process for this system will decrease the risk of unauthorized modifications and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-046: Review and Update Baseline Configuration Standards

Applicable to: Department of Planning and Budget

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Planning and Budget does not review and update its baseline configuration for its database environment. Baseline configurations are essential controls in IT environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Planning and Budget adopts VITA's baseline configuration for the database environment to secure its information systems, including the Commonwealth's budget system. However, Planning and Budget references a baseline configuration that was last revised in 2017.

The Security Standard requires Planning and Budget review and revise all security configuration standards annually or more frequently as needed (Security Standard section: CM-2 Baseline Configuration, CM-2-COV).

Without reviewing and updating its baseline configurations for its environment, Planning and Budget increases the risk that the security hardening configurations are out-of-date or no longer applicable, potentially compromising the confidentiality, integrity, and availability of its sensitive and mission critical systems that follow the baseline configurations.

Because of limited agency resources to manage its database internally, Planning and Budget outsources database administration to a consultant. While Planning and Budget and the consultant adopted VITA's baseline configurations for the database environment, neither Planning and Budget nor the consultant performed an annual review of the baseline to determine if the minimum requirements outlined are up-to-date or checked for a new release from VITA.

Planning and Budget should work with its consultant to review and revise its baseline configuration on an annual basis to ensure it reflects current security requirements in the Security Standard and industry best practices. Performing annual reviews of the baseline configurations will help protect the confidentiality, integrity, and availability of Planning and Budget's mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PERSONNEL SECURITY

2020-047: Continue Strengthening the System Access Removal Process

Applicable to: Department of Health

Prior Year Finding Number: 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges the agency is still making improvements to their controls for removing terminated users' access to certain information systems in a timely manner following the users' separations from the agency. This year, we again identified several instances across five systems in which a terminated employee still had access to the system after leaving the agency.

Section PS-4 of the Security Standard requires agencies to "disable information system access within 24 hours of employment termination." Terminated employees who still have access to critical systems may be able to access these systems after leaving the agency. By not deleting users' accounts to sensitive information systems, this also increases the risk of an internal or external party compromising these unneeded accounts and using them to access these systems. Each of these scenarios increases the risk of inappropriate transactions and the exposure of sensitive data.

Health should strengthen their access removal policy to remove each user's access from individual information systems within 24 hours of the user's separation from the agency. If Health intends to rely on another agency for the removal of access to sensitive information systems, Health should document an agreement with the other organization to ensure mutually agreed-upon responsibilities and expectations are clear. Human Resources and/or the SBS division should clarify their access removal notification policy and provide guidance to all users throughout the state. This will reduce the rates of noncompliance with the Security Standard and reduce the risk of unauthorized transactions and exposure of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-048: Continue Improving Controls for Processing Access Terminations and Changes

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2019-028; 2018-043

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Motor Vehicles continues to not manage access to its information systems timely. Motor Vehicles made significant process improvements to improve account management. Specifically, Motor Vehicles began using a new identity and access management tool. Additionally, Motor Vehicle's Information Security Risk Management group began working with the Account Security Office and Human Resources to gain greater visibility into account activity. However, Motor Vehicles has not yet completed corrective actions to manage access terminations and changes. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the documents.

Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability. By not meeting the minimum requirements in the Security Standard, Motor Vehicles cannot ensure the confidentiality, integrity, and availability of data within its systems.

Motor Vehicles should remediate the weaknesses discussed in the communication marked FOIAE in a timely manner and ensure they meet Security Standard requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-049: Remove Separated Employee Access in a Timely Manner

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2019-024; 2018-040; 2017-016

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

Medical Assistance Services' management acknowledges that corrective action is ongoing to ensure that effective, regular communication is established to report staff changes to those individuals responsible for managing systems access to ensure users' access is removed timely. The Security Standard and Medical Assistance Services' IT Access Control AC-1 Policy, Section A11(b)(i) requires that "all user accounts must be disabled immediately upon separation or within 24 business hours upon receipt by the OCS." Medical Assistance Services was not removing access to the claims processing system timely for individuals who no longer needed access. Medical Assistance Services is continuing to address this issue and estimates completing the corrective action by January 2022.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

RISK ASSESSMENT

2020-050: Continue Improving Web Application Security

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-035; 2018-027

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to improve its security controls for one of its sensitive web applications in accordance with the Security Standard. The web application is the originating system for wage employee hours and interfaces with the Commonwealth's payroll system. While DBHDS resolved one of the two prior year weaknesses, DBHDS continues not to have an updated Risk Assessment to reflect the upgrade changes implemented to the system.

The Security Standard, Section 6.2, requires DBHDS to conduct and document an IT system Risk Assessment once every three years and perform an annual self-assessment to validate the information. Without completing new Risk Assessments when a system undergoes a significant modification or performing an annual review, DBHDS may not identify risks to the system and implement the necessary mitigating controls.

Since the prior year audit, DBHDS hired a new CISO and CIO, who developed a new Risk Assessment template to apply to its sensitive systems. However, DBHDS has not yet had a chance to use this template to update Risk Assessments for its sensitive systems. Additionally, DBHDS dedicated its resources to support its mission critical business processes due to the COVID-19 pandemic. These events collectively delayed DBHDS from resolving the remaining weakness to the web application, but DBHDS expects to complete the Risk Assessment for the web application by the end of fiscal year 2021.

DBHDS should use the new template to update the web application's Risk Assessment to identify risks and mitigating controls. DBHDS should also maintain its Risk Assessments by performing annual self-assessments and updating the information as needed to protect the confidentiality, integrity, and availability of its sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-051: Continue Completing a Risk Assessment for Each Sensitive System

Applicable to: Department of Taxation

Prior Year Finding Number: 2019-065

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Taxation is making satisfactory progress in updating and creating risk assessments for its sensitive systems; however, the following issues remain:

- Eleven of 42 risk assessments are incomplete. Taxation completed four risk assessments since our last review.
- Two of 31 completed risk assessments are more than three years old and have not been updated
- Taxation did not perform annual self-assessments of the risk assessments.

The Security Standard, Section 6.2 requires Taxation have complete, reviewed, and updated risk assessments for all sensitive systems. Without having complete, reviewed, and updated risk assessments, Taxation increases the risk they will not detect and mitigate existing weaknesses in sensitive systems. By not detecting the weaknesses, it increases the risk of a malicious user compromising confidential data and impacting the system's confidential tax data and its availability.

These issues remain because Taxation focused its priorities on revising its BIA, sensitive system list, and IT system risk assessment template prior to dedicating its efforts to complete the remaining 11 risk assessments. While Taxation has not completed the risk assessments, it has interviewed key stakeholders for each sensitive system. In addition, Taxation did not complete self-assessments because of focusing on the BIA and missing risk assessments. However, Taxation has an ongoing project to complete, review, and update all risk management and contingency planning documents.

Taxation should continue dedicating the necessary resources to complete and update its risk assessments for each sensitive system. In addition, Taxation should maintain oversight of the IT risk assessments by conducting and documenting annual self-assessments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PLANNING

2020-052: Improve Information Technology Governance

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Unemployment Insurance - 17.225

Federal Award Number and Year: UI34090V70 - 2020

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303

Known Questioned Costs: \$0

The Virginia Employment Commission (Commission) should improve its strategic and managerial (tactical) IT governance. Governance currently is performed in a siloed environment at the project management level. No framework for IT strategic governance exists. The Commission does have Internal Agency Oversight Committees to follow IT projects; however, there is no overarching IT Strategy Committee to evaluate and make informed enterprise-wide financial/IT decisions based on current and possible future agency mission needs. In addition, communication at the project management level

requires improvement as the Information Security Officer was not formally informed of projects at the conceptual stage.

The Virginia Information Technologies Agency Enterprise Architecture Policy defines how agencies can achieve excellence in IT strategic governance. The value statement of that policy states that “agencies that embrace business driven architecture have a technology plan to guide their directions, choices, and investments. They also possess a framework allowing them to respond to business and IT trends.” Many other frameworks for IT governance exist such as Control Objectives for Information and Related Technologies (COBIT) five from the Information System Audit and Control Association. COBIT5 recognizes strategic alignment, value delivery, performance measurement, resource management, and risk management as key attributes to enterprise IT governance.

Since no framework or an IT Strategic Committee exists, internal stakeholders such as finance, human resources, IT security and other subject matter experts may not be able to provide inputs into short and long-term enterprise-wide strategic planning. New technology benefits and shortcomings may not be considered, and out-of-date technologies may persist. Portfolio management that considers strengths, weakness, opportunities and threats will not happen. The opportunity to provide feedback from the end of a project to an Enterprise Committee may not allow for efficient and timely use of resources.

The Commission, due to reduced resources, has placed most of its IT governance into operational and project-oriented management. However, enterprise IT strategic planning and governance should be a priority goal of the Commission, including adoption of an enterprise IT governance framework (including strategic governance). In addition, the Commission should form an IT Strategic Committee composed of senior management and relevant functional areas to plan for future needs that can be met with limited resources. Improvements should be made to operational communications so that subject matter experts are included at project inception.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-053: Complete and Approve the System Security Plan

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2019-051

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 45 C.F.R. § 95.621(f)

Known Questioned Costs: \$0

Medical Assistance Services continues to not have a complete and formally approved System Security Plan (Security Plan) with the third-party service provider that manages the claims processing system. Medical Assistance Services has been working with the provider to ensure they comply with their contractual requirements and complete the Security Plan; however, multiple gaps remain between the provider's controls and Medical Assistance Services' internal policies and procedures.

Medical Assistance Services received a Security Plan revision from the third-party service provider in October 2019 and planned to review and approve it by the end of December 2019, depending on the gaps that remain. However, Medical Assistance Services did not complete the review due to turnover in its CISO and Risk Manager positions and dedicating its resources to address the COVID-19 pandemic to support the agency's mission-critical functions.

The contract between Medical Assistance Services and the third-party service provider, section 6.0 Security and Risk Assessment, states that the provider will maintain a current Security Plan according to Medical Assistance Services' policies, procedures, standards, and guidelines. Additionally, 45 C.F.R. § 95.621 requires the establishment of a security plan that addresses various system security requirements.

A Security Plan is important because it documents the minimum control requirements the third-party service provider must implement to protect confidential and sensitive Commonwealth data. Without a complete Security Plan that is formally approved by Medical Assistance Services and the provider, the claims processing system may lack certain controls to protect the confidentiality, integrity, and availability of its mission-essential data. Additionally, without a complete Security Plan, the roles and responsibilities between Medical Assistance Services and the provider may be unclear, thereby increasing the risk of service disruption or data breach due to missing or ambiguous controls.

Medical Assistance Services should dedicate the necessary resources to review and approve the revised Security Plan received from the third-party service provider. Furthermore, Medical Assistance Services should ensure the Security Plan aligns with the requirements in their own policies, procedures, standards, and guidelines. It is our understanding Medical Assistance Services plans to complete the Security Plan by March 2021.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

SYSTEM AND INFORMATION INTEGRITY

2020-054: Improve Patching to Mitigate Vulnerabilities

Applicable to: Department of Taxation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Taxation failed to apply a small percentage of patches to software running on its systems in a timely manner. Taxation's patching process missed some specific software patches and is therefore not in compliance with the Security Standard.

While Taxation relies on the contractors procured by VITA to install security patches to its IT infrastructure components, Taxation remains responsible for applying patches to certain agency-specific software. We communicated the specific control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires Taxation to install security-relevant software and firmware updates within 90-days of the release of the updates. Software vulnerabilities are common flaws that potentially malicious actors use to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for Taxation. Without appropriate software patching and vulnerability management controls, Taxation increases the risk of unauthorized access to sensitive and mission critical systems.

Taxation should dedicate the necessary resources to apply security patches to mitigate the outstanding vulnerabilities within its IT environment. This will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

SYSTEM AND COMMUNICATIONS PROTECTION

2020-055: Continue Improving Web Application Security

Applicable to: Department of Health

Prior Year Finding Number: 2019-039; 2018-026

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Child and Adult Care Food Program - 10.558

Federal Award Number and Year: 201VA707W1006 - 2020

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Health continues to not secure one of their sensitive systems with some of the minimum-security controls required by the Security Standard and industry best practices. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the documents.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within their systems.

Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner. It is our understanding the corrective action to address this issue will be completed by December 2020.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

AUDIT AND ACCOUNTABILITY

2020-056: Continue Improving Database Security

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-059; 2018-058; 2017-031; 2017-032; 2016-017

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to make progress implementing certain security procedures over the database supporting its financial reporting system in accordance with the Security Standard and industry best practices.

Since the prior year, Social Services implemented database security controls and procedures to its case management system but was unable to apply those controls to the remaining database environment. Social Services experienced turnover in its CIO position, resulting in additional organizational changes for its IT Services and Information Security and Risk Management departments. Additionally, Social Services dedicated its resources to higher priorities to support its mission-essential functions due to the COVID-19 pandemic. These events prevented Social Services from hiring additional personnel to apply and manage the security procedures to the financial reporting system. We communicated the remaining weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires agencies to implement certain minimum controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not implementing the controls discussed in the FOIAE communication, the system's database is not secure against known vulnerabilities. This increases the risk for malicious users to exploit those vulnerabilities and compromise sensitive Commonwealth data.

Social Services should continue implementing the database procedures and controls in accordance with the Security Standard. This will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

INFORMATION SECURITY ROLES AND RESPONSIBILITIES

2020-057: Continue Dedicating Resources to Support Information Security Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-061

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is making progress to allocate the necessary resources to manage its information security program and IT projects. As of November 2020, DBHDS has 321 sensitive systems between the Central Office and its facilities. This number of sensitive systems requires extensive IT resources to ensure compliance with the agency's enterprise security program and the Security Standard.

Since the prior year, DBHDS hired a new CISO and CIO, who revised the agency's corrective action plans to improve the information security program, which includes reducing the number of sensitive systems across the Central Office and facilities. The CISO and CIO are also in the process of filling vacancies between their departments that will assist in corrective actions and managing the information security program. Additionally, DBHDS created the IT Investment Board (ITIB) to maintain oversight of IT investment decisions and allocating the funds and resources for those projects. However, DBHDS dedicated much of its resources to supporting its mission-critical functions due to the COVID-19 pandemic, and the ITIB did not begin meeting until June 2020, delaying the allocation of resources to IT projects. These events caused DBHDS to continue having some audit findings repeat for the fifth year, specifically the absence of baseline configurations and IT contingency management documentation.

The Security Standard, Section 2.4.2, states agency heads are responsible for ensuring that a sufficient information security program is maintained, documented, and effectively communicated to protect the agency's IT systems. Not having sufficient IT resources to manage the sensitive systems at the Central Office and facilities increases the risk that certain controls may not exist, resulting in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and HIPAA data is stolen, the agency can incur large penalties, as much as \$1.5 million.

DBHDS should continue to reduce its sensitive system inventory and evaluate the need for resources necessary to support the sensitive systems at the Central Office and the facilities. DBHDS should also allocate resources to remediate the weaknesses in the information security program and maintain the program in accordance with the Security Standard. Allocating the necessary resources to improve and maintain the information security program will increase the confidentiality, integrity, and availability of DBHDS' sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

AWARENESS AND TRAINING

2020-058: Improve Security Awareness Training Program

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2019-056

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Virginia ABC is not meeting certain requirements in the NIST Standard for security awareness training (SAT). Specifically, Virginia ABC does not have an adequate process to ensure all users complete SAT, and Virginia ABC does not require users with specific information security roles to complete role-based training. Virginia ABC has made significant progress to track security awareness training completion and has begun the process of establishing role-based training for some designated security roles. However, the following weaknesses continue to exist:

- Virginia ABC does not have an enforcement measure that requires users to take SAT. The lack of this control resulted in 15 out of 589 Central Office employees and 12 out of 2,412 store employees that did not take the SAT training within the past year. Virginia ABC's Information Security Officer assigns oversight of the SAT program to the IT Audit Supervisor and the Human Resource (HR) Information Systems Manager. These individuals monitor whether users complete the training and send email notifications to users who have completed the training in the past year. However, Virginia ABC does not use an enforcement measure, such as disabling a user's account until training is complete, that forces users to take the training and comply with Virginia ABC's security awareness training policy. Virginia ABC's Security Awareness and Training Policy requires users to take SAT within 30 days of receiving access to Virginia ABC resources and annually thereafter. Additionally, the NIST Standard requires that all computer users complete SAT initially upon employment, after significant changes in the environment, and at organizationally defined intervals thereafter (NIST Standard section: AT-2 Security Awareness). Without a process to ensure that all users take SAT annually, Virginia ABC increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.
- Virginia ABC does not provide role-based training to all users with designated security roles, such as system owners, data owners, system administrators, or security personnel. Virginia ABC's Security Awareness and Training Policy requires that personnel who manage,

administer, operate, or design IT systems receive additional training commensurate with their roles and responsibilities. Additionally, the NIST Standard requires role-based training initially, when required by information system changes, and at organizationally defined intervals thereafter for personnel with assigned security roles and responsibilities (NIST Standard section: AT-3 Role-Based Security Training). Lack of adequate role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

Although the IT Audit Supervisor and HR Information Systems Manager track employees' SAT completion, approximately 25 out of 3,000 users did not complete the security awareness training in the past year. Since Virginia ABC does not document and implement a formal procedure that details the requirements and process used to track SAT completion, nor use an enforcement measure other than email notifications, Virginia ABC was unaware that these users did not complete the training. Due to the migration from VITA and other priorities, Virginia ABC also has not yet developed, documented, and implemented a process to provide role-based training to all users with designated security roles.

Virginia ABC should develop, document, and implement a formal procedure and process that includes an enforcement measure and requires all users to complete SAT training before accessing computer resources and on an annual basis thereafter. Additionally, Virginia ABC should develop a procedure and process to ensure the Information Security Officer and managers provide role-based training to users with designated security roles. Improving the SAT program will help protect Virginia ABC from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

STATEMENT OF ECONOMIC INTERESTS

2020-059: Continue Addressing Compliance with the Conflicts of Interest Act

Applicable to: Department of Health

Prior Year Finding Number: 2019-085

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges that corrective action is ongoing to ensure that all employees designated as occupying positions of trust complete the required Statement of Economic Interest (SOEI) training within the required timeframe. Pursuant to § 2.2-3130 of the Code of Virginia, SOEI filers must complete orientation training to help them recognize potential conflicts of interest.

Employees in positions of trust must complete this training within two months of hire and at least once during each consecutive period of two calendar years.

Human Resources should monitor all employees designated in positions of trust to ensure they complete the required SOEI training once within each consecutive period of two calendar years. Human Resources should also update the notification system to include the SOEI Orientation and all other required trainings. Health is continuing to address this issue and estimates completing the corrective action by December 2020.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-060: Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements

Applicable to: University of Virginia

Prior Year Finding Number: 2019-086

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University's Human Resources department (Human Resources) continues to improve the University's policies and procedures to address the deficiency communicated in our prior year audit report to ensure compliance with the Commonwealth of Virginia's Conflict of Interest Act (COIA) requirements. Human Resources established procedures effective April 1, 2020 to ensure compliance with COIA requirements, which are adequate to ensure employees complete required training within each two-year rolling period as required by the Code of Virginia. However, the established procedures do not ensure individuals in positions of trust file a SOEI form upon assuming the position, and do not ensure individuals complete required training within two months of assuming the position. The auditor reviewed records of six individuals assuming a position of trust subsequent to April 1, 2020 and found that four of the six individuals (66.7%) did not file the SOEI form prior to assuming their position of trust, and one of the six individuals (16.7%) did not complete required training within two months of assuming their position of trust.

Pursuant to the Code of Virginia § 2.2-3114A and § 2.2-3118.2, persons occupying positions of trust within state government shall file with the Council, as a condition to assuming office or employment, a disclosure statement of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Executive Order Number Eight (2018) indicates positions of trust for institutions of higher education include Presidents, Vice Presidents, Provosts, Deans, and any other person as designated by the institution including those persons with approval

authority over contracts or audits. Additionally, Code of Virginia § 2.2-3129 and § 2.2-3130 require employees in a position of trust to complete an ethics and conflict of interest course, initially within two months of hire, and thereafter on a biennial basis.

By not ensuring that individuals in positions of trust file SOEI forms as a condition of assuming employment, the University could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain programmatic or fiscal decisions made by employees in designated positions of trust. While not a cost to the University itself, employees in a position of trust who do not complete the required SOEI form may, as allowed by the Code of Virginia § 2.2-3124, be assessed a civil penalty in an amount equal to \$250.

Starting in August 2020, the University reassigned oversight responsibility for tracking SOEI compliance and is making additional improvements to enhance the SOEI filing process. Human Resources should continue to enhance its policies and procedures to ensure that the appropriate individuals submit SOEI forms as a condition of assuming a position of trust and complete the required ethics and conflict of interest course within two months of hire.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-061: Ensure Employees Complete Required Conflict of Interest Training

Applicable to: Department of Taxation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Taxation did not ensure employees completed the required conflict of interest training within the timeframe outlined in the Code of Virginia. Specifically, 21 of 25 SOEI Form Taxation filers tested did not complete the conflict-of-interest training within the required timeframe.

Pursuant to § 2.2-3128 through 2.2-3131 of the Code of Virginia, each state filer shall attend the orientation course within two months after he or she becomes a state filer and at least once during each consecutive period of two calendar years commencing on the first odd-numbered year thereafter. In addition, § 2.2-3129 of the Code of Virginia requires agencies to keep a record of attendance that includes the specific attendees, each attendee’s job title, and the dates of attendance for a period of not less than five years after each course is given.

Taxation did not provide documentation of employee’s compliance with SOEI training requirements. Not completing the training may result in Taxation not being able to rely on its employees

to effectively recognize, disclose, and resolve conflicts of interest. Taxation could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain decisions made by employees in positions of trust. Additionally, not completing the conflict-of-interest orientation course may prevent Taxation employees from recognizing or properly disclosing a conflict of interest.

Taxation should ensure compliance with the Code of Virginia by monitoring all employees designated in a position of trust to ensure they complete the required conflict of interest training within two months of becoming a filer and once within each consecutive period of two calendar years thereafter. In addition, Taxation should maintain a record of such attendance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

RETIREMENT SYSTEM MEMBER DATA

2020-062: Perform and Document Commonwealth's Retirement Benefits System Reconciliations

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-078; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Individual facilities within DBHDS did not adequately perform and document reconciliations between the Commonwealth's retirement benefits system and other systems during fiscal year 2020. Specifically, we noted the following at the five facilities tested:

- One of five facilities (20%) did not perform a reconciliation of the credible compensation between the Commonwealth's human resource and retirement benefits systems prior to confirming the contribution.
- Two of five facilities (40%) did not clear reconciling creditable compensation items before confirming the contribution.
- Two of five facilities (40%) have not reviewed or addressed exception items identified on the Commonwealth's payroll system automated reconciliation reports (automated reconciliations) since November 2019. The three other facilities (60%) did perform a proper review; however, they did not clear exceptions timely.

- Facilities did not confirm the contribution snapshot within the required timeframe for nine out of 60 months (15%) at the five facilities tested.

All five facilities tested have reconciliation policies and procedures; however, the Payroll and Human Resource departments do not appear to be following policies and procedures that are in place to ensure the proper performance of the Commonwealth's retirement benefits system reconciliations.

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation between the Commonwealth's human resource and retirement benefits systems monthly before confirming the contribution. Further, CAPP Manual Topic 50410 describes each of the automated reconciliations and the actions agencies should take to promptly clear exception items identified. Improper reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth. Since the Virginia Retirement System (VRS) actuary uses retirement benefits system data to calculate the Commonwealth's pension liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements.

Additionally, CAPP Manual Topic 50410 requires agencies to confirm retirement contributions by the 10th of the following month in order to maintain compliance with the deadline and procedures established by VRS. Not reviewing or reconciling the contribution snapshot prior to confirmation deadline can result in incorrect payroll deductions and retroactive collections.

Individual facilities' staff were unsure of how to perform several components of the reconciliation process due to a lack of training; therefore, they did not properly perform pieces of the reconciliation process during the fiscal year. As a result, certain facilities decided to cease the review of the automated reconciliations for the remainder of the fiscal year. Additionally, due to turnover, new staff did not perform parts of the reconciliation. Responsibilities for the reconciliation are not clearly delineated between the Payroll and Human Resources departments at some facilities, which contributed to staff not timely clearing exceptions. Staffing shortages and competing priorities in the Fiscal Department were the primary cause for the late contribution snapshots.

Management across all DBHDS facilities, not just those reviewed, should ensure that staff perform and document monthly reconciliations between the Commonwealth's retirement benefits system and other systems. Management should ensure that staff follow policies and procedures. The Payroll and Human Resources departments should provide adequate training to staff to ensure that they know how to properly perform the reconciliation process. When clearing exceptions, facility staff should work together to document the reason for the exception and the remediation activities performed. Management should implement corrective action to ensure that the contribution snapshot is confirmed by the 10th of the following month.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-063: Improve Timeliness of the Commonwealth's Retirement Benefits System Reconciliation Process

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Virginia Commonwealth University (University) is not performing reconciliations of the Commonwealth's retirement benefits system timely. During fiscal year 2020, the University confirmed six out of 12 (50%) of the Commonwealth's retirement benefits system snapshots late, and 11 out of 12 (92%) payments were received by VRS after the due date. The VRS Employer Manual states that at the end of each month, the employer is required to complete the contribution confirmation process by generating and confirming a snapshot. All employers are required to report employee activity for the month to VRS by the 10th of the following month. In addition, defined benefit retirement contributions and other ancillary benefits should be paid immediately following the confirmation and must be received by the 10th of the following month.

Confirming the snapshot late delays benefits processing and can result in errors due to incorrect or incomplete information. Additionally, according to the VRS Employer Manual and the Code of Virginia § 51.1-146, employers who do not confirm the snapshot or pay contributions or insurance premiums on time may be assessed a penalty of five percent of the amount due, plus interest at the rate of one percent per month until the report is received, and the payment is made.

To avoid penalties and ensure compliance with the VRS Employer Manual, the University should reinforce to both the Payroll Department and Benefits Department the guidance and deadlines set in place by the VRS Employer Manual. In addition, the Payroll Department and Benefits Department should improve oversight of the employees completing this process and should consider whether their current process is the most effective for completing the confirmation and payment on time.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

REVENUE AND ACCOUNTS RECEIVABLE

2020-064: Continue Improving the Overpayment Collection Process

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2019-095; 2018-017; 2017-084; 2016-080

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 42 C.F.R. § 455.16(c)(3)

Known Questioned Costs: \$0

Medical Assistance Services' management acknowledges that corrective action is ongoing to evaluate resources assigned to the Accounts Receivable area to ensure that they can perform the necessary functions in accordance with policies and procedures. Medical Assistance Services, to comply with § 2.2-4800-4809 of the Code of Virginia, established procedures to pursue collection of overpayments from recipients and providers, but did not have sufficient resources to follow the established procedures. Medical Assistance Services is continuing to address this issue and estimates completing the corrective action by January 2021.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-065: Improve Controls Over the Creation of Medicaid Cost Settlement Report Estimates

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Medical Center lacks effective controls to prevent or detect errors in the development of its estimate of the settlement due to or due from Medical Assistance Services for services provided to Medicaid patients. Additionally, the estimate process relies on significant assumptions made by management, which management does not document in a comprehensive manner to permit ease of review. Formula errors in the spreadsheet calculating the estimate resulted in material changes to the current year estimate. Prior year financial statements also included the impact of the same formula error, resulting in the need for a prior period adjustment to the financial statements. Finally, Medical

Center management noted an additional item that should have been included in the formulation of the fiscal year 2019 estimate that the model unintentionally omitted.

The development of the estimate is highly complex and the Medical Center’s process involves large workbooks of spreadsheets with embedded formulas to capture the impact of various inputs on the estimate. Currently, the workbook does not employ technological controls to prevent editing of formulas to minimize the impact of entry errors on the calculation of the estimate. Additionally, the Medical Center does not have comprehensive written documentation that guides the assumptions used in developing this estimate. While the process used to develop the estimate is consistent across previous periods, formally documenting assumptions regarding model variables would better inform management and the individual reviewing the estimate of the variables the model includes and the impact or sensitivity of those variables, which would help prevent inconsistency and the unintentional omission of important model variables.

Medical Center management is responsible for the preparation and fair presentation of its financial statements in accordance with generally accepted accounting principles. As a result, management must make a reasonable estimate of amounts that ultimately will be realized, considering adjustments associated with regulatory reviews, audits, billing reviews, investigations, or other proceedings. GASB Codification Section 2250.135 states that errors in financial statements are “distinguishable from a change in estimate,” and as the GASB guidance explains, “errors in financial statements result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared.” The errors in the development of the estimate for settlements due to and from Medical Assistance Services do not represent a change in estimate, and therefore caused the Medical Center to report income (or loss) recognized from the settlement of these reports in incorrect fiscal years.

Medical Center management should formally document the procedure and significant assumptions critical to the proper development of the estimate. Additionally, employing technological controls to prevent the unintentional updating of key formulas in the workbook and employing a process for adopting significant changes to the model will help to reduce the risk of misstatement of the financial statements and improve visibility of model changes that may impact comparability of the estimate across fiscal years.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

EXPENSES AND ACCOUNTS PAYABLE

2020-066: Continue to Improve Process for Payment of Risk Management Invoices

Applicable to: Department of the Treasury

Prior Year Finding Number: 2019-097

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Treasury's Risk Management Division (Risk Management) is not adequately monitoring or ensuring compliance with the prompt payment provisions in the Code of Virginia. We noted this issue in our fiscal year 2019 report, indicating that improvements are still in process in the current year. Risk Management does not have sufficient oversight in place to ensure all invoices received are being processed and paid according to the prompt payment provisions regardless of whether the invoice is received by Risk Management directly or if the invoice is received via the Office of the Attorney General. We found six of 55 (11%) invoices were paid at greater than the 30-day prompt payment limitation. The late invoices were paid an average of five days after the 30-day limit for the selected vouchers from Risk Management's account payables system, and an average of 41 days late for selected vouchers generated outside of the Risk Management's system.

Section 2.2-4347 of the Code of Virginia states that agencies are required to pay invoices no later than 30 calendar days after the receipt of the goods, services, or invoice, whichever is later, or the due date specified in the vendor's contract. Failure to follow prompt pay requirements established by the Commonwealth may harm the Commonwealth's reputation as a buyer, damage relationships with vendors, and result in late fees.

Risk Management had to transition to an electronic work environment due to the effects of the COVID-19 pandemic. Staff and management worked to re-engineer the existing payment process, including setting up a dedicated email inbox for incoming invoices, daily monitoring of the emails, assigning additional staff, and a redistribution of responsibilities to facilitate the workflow balance in the invoice review process. Risk Management indicated that as with any new process, this posed challenges to the timeliness of approving the payments and getting the payments to Treasury's Operations Division (Operations). Operations indicated that Risk Management receives an influx of invoices towards the end of the calendar year, leading to an increased workload.

Risk Management and Operations should strengthen their internal controls and policies and procedures and should further develop and improve procedures, train staff adequately, and maintain sufficient management oversight of the payment process to ensure compliance with prompt payment provisions. Additionally, management should ensure that adequate staffing is available in both Risk Management and Operations to ensure that invoices be paid timely during the high-volume periods anticipated during the year.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-067: Strengthen Controls over Small Purchase Charge Cards

Applicable to: Department of Corrections-Central Administration

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Corrections did not retain adequate supporting documentation for Small Purchase Charge Card (SPCC) credit limit and transaction limit changes, did not approve SPCC cardholder reconciliations timely, and did not complete SPCC annual certification training timely.

During our review, we found:

- Two out of ten (20%) cardholders did not submit the required change request form and obtain proper approval prior to the credit limit change;
- One out of ten (10%) cardholders did not provide a justified reason for the credit limit change;
- One out of eight (12.5%) monthly SPCC cardholder reconciliations did not receive supervisor approval in a timely manner; and
- One out of three (33%) administrators did not complete the SPCC Annual Certification Training on time.

CAPP Manual Topic 20355 requires that a supervisor approve all limit increases and a supervisor review and approve, by signing and dating, the reconciled statement before forwarding it to the accounting department. Corrections operating procedure 260.3 requires that changes in spending limits must be submitted through a PCard Change Request and approved by the supervisor. It also requires the supervisor to sign and date both the PCard Transaction Log and the PCardholder Statement before submitting them to Accounts Payable for payment. Finally, it states that each SPCC administrator must take the Accounts' mandatory annual training no later than April 30th of each year.

Not submitting change requests, obtaining proper approval for limit changes, and reviewing and approving monthly reconciliations increases the risk that unauthorized and unnecessary purchases go undetected. Not completing training in a timely manner increases the risk that SPCC Administrators are unaware of the most recent policies and procedure updates. The lack of supporting documentation for credit and transaction limit changes, the lack of proper approvals for the SPCC monthly reconciliations,

and not completing required annual training timely is due to insufficient oversight from cardholders and supervisors.

Corrections should ensure cardholders and supervisors are aware and processes are implemented to ensure the necessary requirements to retain supporting documentation for limit changes, obtain proper approvals for limit changes, obtain proper approvals for monthly reconciliations, and complete annual training by the deadline are met.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

THIRD-PARTY SERVICE PROVIDERS

2020-068: Strengthen Review of System and Organization Control Reports for Third-Party Service Providers

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

Medical Assistance Services did not adequately document their review and evaluation of the System and Organization Control (SOC) report for one of their most critical third-party providers. Specifically, they did not adequately document their evaluation of the complementary user entity controls cited in the report or significant weaknesses identified in the report.

Section 1.1 of the Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard for IT equipment, systems, and services procured from providers, and agencies must enforce the compliance requirements through documented agreements and oversight of the services provided. Additionally, the Commonwealth's Hosted Environment Information Security Standard, SEC 525, Section SA-9-COV-3, requires Medical Assistance Services to perform a security audit or review an audit report of the third-party service provider's environment on an annual basis. Furthermore, CAPP Manual Topic 10305 requires agencies maintain oversight over the provider to gain assurance over outsourced operations and SOC reports provide an independent description and evaluation of a provider's internal controls.

Without performing an adequate review and evaluation of SOC reports, Medical Assistance Services cannot gain assurance that a third-party service providers' controls are designed, implemented, and operating effectively. In addition, Medical Assistance Services is not able to identify and implement complementary user entity controls that the provider relies on to maintain an effective control environment. Although Medical Assistance Services maintains a high degree of interactions with its providers, management is increasing the risk that it will not detect a weakness in a provider's environment by not properly documenting their review of SOC reports.

Medical Assistance Services experienced personnel turnover in the position responsible for reviewing the SOC reports and documenting significant findings. While Medical Assistance Services was able to assign new personnel to obtain the SOC reports, there was no clear procedure for which individuals will review and document significant findings and evaluate complementary controls, and this part of the review was not performed.

Medical Assistance Services should strengthen policies and procedures to review, assess, and document the effectiveness of third-party service providers' controls reported through SOC reports. In addition, Medical Assistance Services should use SOC reports as a component of its oversight activities over its providers to confirm they comply with the applicable requirements. If weaknesses are identified in the SOC reports, Medical Assistance Services should document their evaluation of the weaknesses as well as their approach to mitigating the risk until the provider corrects the deficiency.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-069: Improve Oversight of Third-Party Service Providers

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Virginia ABC does not employ effective processes, methods, and techniques to monitor security control compliance by external service providers (providers) on an ongoing basis. Some of Virginia ABC's providers process sensitive and mission critical information for Virginia ABC. The NIST Standard, section SA-9(c), requires an organization to "employ organization-defined processes, methods, and techniques to monitor security control compliance by external service providers on an ongoing basis."

An ineffective and inconsistent ongoing process that is not documented increases the risk that Virginia ABC may inadvertently not gain appropriate assurance or have inadequate compensating

controls over systems that process sensitive or mission critical information. Undocumented approvals, such as risk acceptance resulting from evaluations and presentations of risk, lack documented risk mitigation strategies that need to be available to staff for effective implementation. Documented evaluations and decisions also ensure consistency in the event of staff turnover.

Virginia ABC has a documented process to identify and manage information security risk that includes its supply chain. However, Virginia ABC does not document the process for evaluating and maintaining ongoing oversight of providers to gain reasonable assurance the providers have effective operating controls that meet established security requirements. Virginia ABC's transition from an agency of the Commonwealth of Virginia to an authority, subsequent organizational changes and responding to the COVID-19 pandemic contributed to a delay in amending and updating the process for evaluating providers.

Virginia ABC should make it a priority to update the process for evaluating providers. The update should include, but not be limited to, consistent process documentation, detailed policies and procedures, and documentation of risk acceptance evaluations. Once the update is complete, Virginia ABC should implement the policies, procedures, and processes organization wide.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PROCUREMENT AND CONTRACT MANAGEMENT

2020-070: Ensure ITISP Suppliers Meet All Contractual Requirements

Applicable to: Virginia Information Technologies Agency

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

VITA is responsible for the operation, governance, and security of the Commonwealth's technology infrastructure. From 2005 to 2018 the Commonwealth, with oversight and governance by VITA, contracted with a single provider for IT infrastructure services. In 2018, VITA terminated the contract with the single provider and moved to a multisource environment with seven separate suppliers and one multisource service integrator providing the IT infrastructure services. Agencies of the Commonwealth rely on the services provided by the suppliers through the Information Technology Infrastructure Services Program (ITISP).

Although VITA is monitoring the contractual requirements each month, as of March 2020, there were still cases of ITISP suppliers not properly reporting the data or not meeting the minimum

requirements. If the ITISP suppliers do not meet all contractual requirements, Commonwealth agencies that rely on the ITISP services may not be in compliance with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through the ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software updates within 90 days of release (Security Standard Section: SI-2 Flaw Remediation). Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations. Our audits at the Taxation and the Department of Education (Education) for fiscal year 2020 found a significant number of critical and highly important security patches that were past the 90-day Security Standard requirement. The systems missing critical security updates are at an increased risk of cyberattack, exploit, and data breach by malicious parties.

Additionally, the Security Standard requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity (Security Standard: Section AU-6 Audit Review, Analysis, and Reporting). Our audit of Education for fiscal year 2020 found that Education relies on the ITISP suppliers to provide Education access to a centralized monitoring tool that collects audit log information about activities in Education's IT environment. Education was unable to access the monitoring tool and audit log information during fiscal year 2020 and thus, was not able to comply with the Security Standard requirements related to audit log monitoring. Although the supplier was performing audit logging and monitoring, there were challenges with granting agencies access to their data in the monitoring tool. Without the agencies being able to review and monitor their individual audit logs, the risk associated with the Commonwealth's data confidentiality, integrity, and availability is increased.

During the initial periods of transition from the single supplier to the multisource environment, the new ITISP suppliers were not able to report their status related to contractual requirements (critical service levels, key measurements, or critical deliverables). For example, VITA did not require the ITISP suppliers to report the status of a service level agreement (SLA) related to security and vulnerability patching until October 2019, and as of March 2020, the suppliers were still not meeting the minimum requirement of this SLA.

Difficulties encountered by the suppliers during the transition to the multisource environment led to suppliers not being able to initially meet all the contractual requirements. In 2018, VITA made the decision to classify the security and vulnerability patching related requirements as key measures to allow the suppliers time to implement their processes and reporting systems. Although key measures have contractual implications, there are no financial credits associated with the failure to meet a key measure. In August 2020, VITA promoted the security and vulnerability patching requirements to critical service levels, which can have financial credits applied when a supplier fails to meet the minimum requirements.

If a supplier is not installing security and vulnerability patches, an agency would first need to determine if the ITISP suppliers support the related application or system. If the ITISP do not support the application, it is the individual agency's responsibility to install the required patches. However, VITA does not maintain a master list of supported applications for agencies to check for validation. VITA

should continue to work with the ITISP suppliers to prepare a detailed listing of all applications or systems that are supported under the current contracts.

To ensure all agencies that rely on the ITISP services comply with the Security Standard, VITA should ensure ITISP suppliers meet all contractual requirements. To aid in determining which requirements have Security Standard implications, VITA should crosswalk contractual requirements to the Security Standard. This will help in identifying which requirements, if not met, could put an agency at risk of noncompliance with the Security Standard. If VITA determines a supplier is not meeting a requirement that has Security Standard implications, VITA should communicate with the affected agencies and provide guidance on what the agencies can do to mitigate the risk while the suppliers work to meet the requirements of the contract.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

UNCLAIMED PROPERTY

2020-071: Improve Compliance with Unclaimed Property Act

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Medical Center does not submit unclaimed checks to Treasury within the timeframe required by Code of Virginia § 55.1, Chapter 25 (Unclaimed Property Act). Medical Center management uses software configured to escheat unclaimed outstanding checks to Treasury as unclaimed property on a five-year schedule instead of after one year as required for all intangible property held by any government or government subdivision of agency.

Code of Virginia § 55.1-2517 states that all intangible property held for the owner by any government or governmental subdivision or agency, public corporation, or public authority that has remained unclaimed by the owner for more than one year after it became payable is presumed abandoned. Intangible property includes checks as defined in Code of Virginia § 55.1-2500, and that abandoned property is subject to the custody of the Commonwealth of Virginia. Treasury's Division of Unclaimed Property serves as custodian of abandoned property for the Commonwealth.

The Unclaimed Property Act, Code of Virginia § 55.1-2540, specifies entities may be required to pay interest on the property or value thereof from the date it should have been paid or delivered to Treasury. Additionally, entities without good cause for failing to report, pay, or deliver property within

the time prescribed, must pay a civil penalty of \$100 a day up to a maximum of the lesser of \$10,000 or 25 percent of the value of the property that should have been reported. As of June 30, 2020, the Medical Center should have surrendered 778 checks worth a total of \$1,552,730.72 to Treasury during its annual escheatment process from 2016 to present. The Medical Center has surrendered these amounts to Unclaimed Property as of November 2020 as a response to this finding.

The Medical Center should reconfigure the existing software for annual reporting of unclaimed property by November 1st each year as required by the Code of Virginia or develop a new process that ensures compliance with the annual reporting requirement.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

OTHER GRANT MANAGEMENT

2020-072: Comply with Federal RESEA Requirements

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

CFDA or Cluster Title and CFDA #: Unemployment Insurance - 17.225

Federal Award Number and Year: UI34090V70 - 2020

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Special Tests and Provisions - Social Security Act 42 U.S.C. § 306(b)

Known Questioned Costs: \$0

The Commission was unable to comply with all the requirements for operation of their federally mandated Reemployment Services and Eligibility Assessment (RESEA) program. For the period from March 16, 2020 through June 30, 2020, the Commission did not schedule any new RESEA appointments or program activities with claimants. While the Commission communicated the temporary suspension to the United States Department of Labor (Labor), they did not receive proper approval to suspend the program. The Commission could not operate the program as required during the pandemic and subsequent statewide shutdown as they needed to focus on processing claims quickly and providing the unemployed with needed financial assistance.

Section 306(b) of the Social Security Act requires all states to operate either a Worker Profiling and Reemployment Services Program (WPRS) or a RESEA program, or both. The requirements include profiling of all claimants to determine who will likely exhaust their benefits and need reemployment

services to transition to new employment. If operating only a RESEA program, the Commission must include the basic elements of the WPRS program which includes the required WPRS profiling model and statewide provision of services. With the onset of the COVID-19 pandemic, Labor provided guidance under several Unemployment Insurance Program Letters (UIPL) for ongoing services to include virtual person-to-person technologies. They also communicated that the level and timeliness of remote service must be comparable to assistance the individual would receive if staff were assisting such individual in-person.

Failure to actively operate the RESEA program can place future federal program funding in jeopardy. In addition, as the current RESEA program does not include all required WPRS components, the Commission could be required to operate two reemployment programs. Finally, failure to provide reemployment services to claimants can seriously diminish the ability of claimants to obtain new employment; thereby prolonging the exponential rise in unemployment. The Commission should take steps to restart the program and ensure it complies with Federal regulations. While current conditions make it unsafe to meet with claimants in person, they should, at a minimum, institute telephone contact and other virtual platforms to meet with profiled claimants.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-073: Review Eligibility Information as Required

Applicable to: Department of Medical Assistance Services; Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Eligibility - 42 C.F.R. § 438.3(c)(2)

Known Questioned Costs: \$3,349

We were unable to confirm eligibility for one of 30 (3%) individuals in a sample of Medicaid managed care organization payments. This individual's eligibility should have been redetermined in September 2019 when updated household information was obtained; however, the local eligibility worker did not review eligibility at that time in accordance with Medical Assistance Services' policy. This instance results in federal questioned costs of approximately \$3,349 for fiscal year 2020.

42 C.F.R. § 438.3(c)(2) states "Capitation payments may only be made by the State and retained by the Managed Care Organization for Medicaid-eligible enrollees." Section 12VAC30-40-10 of the

Virginia Administrative Code lays out the general conditions of eligibility that an individual is required to satisfy in order to be enrolled in the Medicaid program. In addition, section M1520.001 of the Virginia Medical Assistance Eligibility manual requires that the eligibility worker should complete a partial review of eligibility if they become aware of any changes in an individual's circumstances that could affect continued eligibility in the Medicaid program.

In September 2019, as part of the eligibility review for another federal program, the eligibility worker obtained new information and determined that the individual had left the household. This type of change should trigger a partial review of eligibility, but the local eligibility worker did not properly perform the review as required. Medical Assistance Services attempted to determine why this review did not get performed; however, the COVID-19 pandemic has resulted in restricted access to paper case files, and they were unable to obtain necessary documentation to determine why the review did not get performed. As a result of the situation, Medical Assistance Services continued to make Medicaid capitation payments on behalf of an individual who may or may not be eligible to receive them.

Medical Assistance Services, along with Social Services, is continuing to investigate this case to determine the proper outcome, and we recommend they continue with these efforts and take appropriate action. Medical Assistance Services should also work with Social Services to ensure local eligibility workers are familiar with and follow eligibility guidance including policies and procedures over performing partial eligibility reviews when required.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-074: Ensure Appropriate Oversight over Divisions' Monitoring Activities

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-090; 2018-093

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778; CCDF Cluster - 93.575, 93.596; Crime Victim Assistance - 16.575; Children's Health Insurance Program - 93.767

Federal Award Number and Year: Various - 2020

Name of Federal Agency: U.S. Department of Health and Human Services; U.S. Department of Justice

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 C.F.R. § 200.332(d)

Known Questioned Costs: \$0

Social Services continues to not exercise agency-wide oversight over the subrecipient monitoring process to ensure various divisions are following the established monitoring plans. Agency-wide oversight also includes producing reports to consolidate the monitoring activity agency-wide. Social

Services has not produced quarterly reports to brief Executive Management on subrecipient monitoring activities for each division in fiscal years 2018, 2019, and 2020. During fiscal year 2019, Social Services underwent a reorganization and the oversight for the agency's subrecipient monitoring transitioned from the Community and Volunteer Services to Compliance. In fiscal year 2020, Compliance has not developed a monitoring oversight process as the Lead Subrecipient Monitoring Coordinator. Without providing reports to executive management, we are not able to determine if Social Services is assessing each of its division's completed subrecipient reviews and if Executive Management is acting upon possible deviations from the plan.

2 C.F.R. § 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that the sub-award is meeting grant requirements. To aid in this process and mitigate risk, Social Services' approach includes developing annual monitoring plans across divisions, which outline the review process, and reporting the results of the reviews to Executive Management quarterly. Social Services should ensure all divisions are adhering to the established approach for monitoring subrecipients. Specifically, Social Services should work to ensure progress reports from each division are consolidated and provided to Executive Management for review and monitoring of subrecipients.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-075: Review Audits for Non-Locality Subrecipients and Communicate Results Timely

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-091; 2018-092

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778; CCDF Cluster - 93.575, 93.596; Crime Victim Assistance - 16.575; Children's Health Insurance Program - 93.767

Federal Award Number and Year: Various - 2020

Name of Federal Agency: U.S. Department of Health and Human Services; U.S. Department of Justice

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 C.F.R. § 200.332

Known Questioned Costs: \$0

Social Services continues to not provide assurance that audits are conducted and reviewed for non-locality subrecipients expending \$750,000 or more in federal funds and that management is making timely decisions based on the results of the audit report reviews. Community and Volunteer Services was responsible for tracking and reviewing all other entities' (non-localities) audit reports; however, during fiscal year 2019, the subrecipient monitoring oversight responsibility transitioned to Compliance. During fiscal year 2020, there were no reviews of audit reports performed for non-locality subrecipients.

In addition, Social Services has not developed policies and procedures to ensure subrecipients other than localities are monitored in accordance with all federal requirements. By not ensuring subrecipients receive the required audits and not reviewing those audit reports, Social Services is unable to provide assurance that it is meeting the audit requirements set by the federal regulations. Additionally, without providing senior management the results of the audit reports timely, management cannot make decisions within the timeframes set by the federal regulations.

According to the Uniform Guidance 2 C.F.R. § 200.332, all pass-through entities must verify their subrecipients are audited if it is expected that subrecipient's federal awards expended during the fiscal year equaled or exceeded \$750,000 and requires pass-through entities to issue management decisions within six months of acceptance of the audit report. Social Services should ensure non-locality subrecipients are monitored in accordance with all federal requirements. Additionally, Social Services should develop a process to ensure that senior management and other responsible parties are notified timely of the results of the non-locality audit reviews so that prompt and meaningful management decisions can be issued in accordance with federal requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-076: Define and Communicate Subrecipient Monitoring Responsibilities

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778; CCDF Cluster - 93.575, 93.596; Crime Victim Assistance - 16.575; Children's Health Insurance Program - 93.767

Federal Award Number and Year: Various - 2020

Name of Federal Agency: U.S. Department of Health and Human Services; U.S. Department of Justice

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 C.F.R. § 200.332(d)

Known Questioned Costs: \$0

Social Services' Compliance Division (Compliance) has not updated the Agency Monitoring Plan for Social Services that defines the responsibilities of Compliance, including the role of Subrecipient Monitoring Lead Coordinator. During fiscal year 2019, the oversight of Social Services' subrecipient monitoring process transitioned from the Division of Community and Volunteer Services (Community and Volunteer Services) to Compliance, and the Agency Monitoring Plan was not updated to reflect this change. Social Services' divisions were not aware of Compliance's role as a Subrecipient Monitoring Lead Coordinator, resulting in subrecipient monitoring activities not being performed in accordance with federal requirements.

2 C.F.R. § 200.332(d) requires pass through entities to monitor the activities of subrecipients as necessary to ensure that the sub-award is meeting grant requirements. Without clearly defined responsibilities related to the subrecipient monitoring activities, Compliance cannot provide assurance that it adequately monitors all of the agency's subrecipients, ensuring they are achieving program objectives, or complying with the federal requirements that restrict program funds.

Compliance has not updated the Agency Monitoring Plan due to the division being created during fiscal year 2019 and was not assigned a Division Director and Subrecipient Monitoring Lead Coordinator until fiscal year 2020. Compliance should update the Agency Monitoring Plan to define the Compliance Division and Subrecipient Monitoring Lead Coordinator's responsibilities and communicate these subrecipient monitoring responsibilities to divisions to ensure compliance with federal regulations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-077: Improve Controls over Income Verification for the TANF Program

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-088; 2018-087

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Social Services continues to work on implementing a control to ensure the Income Eligibility and Verification System (IEVS) is used when determining eligibility for Temporary Assistance to Needy Family (TANF) participants. Social Services submitted a change request to Enterprise Business Solutions to design and implement a defined process for working the IEVS matches. The design for the new IEVS process was completed and implemented in the August 2020 release for fiscal year 2021. IEVS will have a new requirement for Local Departments of Social Services to have background investigations, including Federal Bureau of Investigation (FBI) fingerprinting for employees who can access IEVS as it contains federal tax information. Virginia law does not require local agency employees to obtain background investigations; therefore, Social Services submitted a legislative proposal, and the proposal is currently in the Office of the Governor undergoing review. This new requirement of IEVS will not be fully operational until after a change in legislation through the General Assembly.

45 C.F.R § 205.55 requires agencies to collect income information through IEVS. By not ensuring that IEVS is used when verifying income for TANF participants, Social Services cannot verify that participants in the TANF program have met all eligibility requirements. IRS Publication 1075, Section 5.1.1 Background Investigation Minimum Requirements, states background investigations for any individual granted access to federal tax information must include, at a minimum, FBI fingerprinting,

check where the subject has lived, worked, and/or attended school within the last five years, and check citizenship/residency. Social Services should ensure the implementation of the new IEVS process for local agencies processing TANF applications properly verifies income and is utilized when determining eligibility for TANF. Additionally, Social Services should implement policy and procedures when the legislation is passed requiring background checks of local agency employees who access IEVS.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-078: Continue to Improve Controls over SNAP Federal Reporting

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-089; 2018-091

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Finance and Enterprise Business Solutions continues to work together to ensure all information submitted in the FNS-209 “Status of Claims Against Households” Report (FNS-209) can be sufficiently validated. In fiscal years 2018 and 2019, Social Services could not provide supporting documentation for some line items in the quarterly FNS-209 reports. Enterprise Business Solutions scheduled two system changes to be released in production in September 2020 that should ensure the FNS-209 is accurate and can be adequately supported. Additionally, Finance created policies and procedures over the reporting process to ensure accurate reporting of claims against households.

7 C.F.R. § 273.18(m) requires agencies to maintain a system for monitoring recipient claims against households that maintains claims records and corresponding receivable information. The system must also be able to produce summary reports and reconcile to supporting records. Reporting potentially inaccurate or incomplete information prevents the United States Department of Agriculture, Food and Nutrition Service from adequately monitoring the status of claims against households. Finance and Enterprise Business Solutions should continue to ensure that all amounts in the FNS-209 reports are adequately supported.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-079: Continue to Improve Controls over TANF Federal Performance Reporting

Applicable to: Department of Social Services

Prior Year Finding Number: 2019-100; 2018-089

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Enterprise Business Solutions should continue to correct system deficiencies to ensure all information submitted in two TANF performance reports, the ACF-199 “TANF Data Report” and ACF-209 “SSP-MOE Data Report,” is accurate. In fiscal years 2018 and 2019, we identified instances where key line items in these reports did not agree with data in the case management system. These reporting errors were attributed to the implementation of the case management system. In March of 2020, a system update was released to fix two of the data fields; however, there are still additional improvements needed to address all of the deficiencies with TANF reporting.

45 C.F.R. § 265.7(b) requires states to have complete and accurate reports, which means that the reported data accurately reflects information available in case records, is free of computational errors, and is internally consistent. Reporting potentially inaccurate or incomplete information prevents the Administration for Child and Families from adequately monitoring Social Services’ work participation rates and overall performance for the TANF program. In addition, if Social Services is found to not be meeting minimum work participation rates, a penalty can be imposed on the awarded grant.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-080: Report Student Status Enrollment Changes Timely to National Student Loan Data System

Applicable to: Virginia Polytechnic Inst. and State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Virginia Tech personnel did not report timely enrollment data to the National Student Loan Data System (NSLDS). Virginia Tech personnel did not certify timely five of 23 students that had graduated from Virginia Tech during fall 2019 at the campus and/or program levels. The underlying cause of the noncompliance is related to a need to compile a “Graduation (G)” only file and ongoing discussions/testing that occurred between Virginia Tech and the third party servicer used to transmit batches to NSLDS through spring 2020. By the time Virginia Tech personnel identified and transmitted the student concerns to NSLDS, they were past the required reporting timeframe.

In accordance with 34 C.F.R. § 685.309 and further outlined in the NSLDS Enrollment Reporting Guide, enrollment changes must be reported to NSLDS within 30 days when attendance changes, unless a roster file will be submitted within 60 days. The accuracy of Title IV enrollment data depends heavily on information reported by institutions. By not submitting timely and accurate data to NSLDS, Virginia Tech can affect the reliance placed on the data by the U.S. Department of Education for monitoring purposes and other higher education institutions when making aid decisions. Noncompliance may also have implications on an institution's participation in Title IV programs.

Management should collaborate with the third-party servicer to implement corrective action to prevent future noncompliance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-081: Continue Following Administrative Code Requirements for Above-50-Percent Vendors

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges they are still making improvements to the process for ensuring new vendors in the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) are reviewed within the first six months of authorization to validate that they are not a 50-percent vendor. Health updated the Administrative Code in July 2019, which now includes this stipulation; however, the monitoring report developed by Health identified vendors who have been authorized for less than 12 months, not the six months set forth in the requirements.

While federal regulations allow states to have vendors who make more than 50 percent of their grocery revenue from WIC sales, Virginia has elected to prohibit 50-percent vendors entirely. Administrative Code of Virginia (12VAC5-195-310) prohibits Virginia WIC vendors from being or becoming 50-percent WIC vendors. To ensure compliance with this state requirement, 12VAC5-195-310 requires a review of newly authorized WIC vendors for above-50-percent status after six months in the WIC program. If it is determined that a retailer is an above-50-percent-vendor, Family Health must remove the retailer from the WIC program.

Family Health division management should ensure staff are knowledgeable about and comply with specific requirements for the WIC program as set out in the Administrative Code. Health should continue to refine their reporting and reviewing capabilities to allow them to identify vendors who make

more than 50 percent of their grocery revenue from WIC sales within their first six months of authorization.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-082: Continue to Improve Subrecipient Monitoring for the Opioid Grant

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-102

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

As identified during fiscal year 2019, DBHDS' Office of Recovery Services (Recovery Services) is not properly monitoring subrecipients who receive federal funds from the State Targeted Response to the Opioid Crisis (Opioid STR) grants, which encompasses the State Targeted Response and the State Opioid Response (SOR) grants.

During fiscal year 2020, Recovery Services completed on-site visits to monitor programmatic progress for eight of 40 subrecipients (20%) of the Opioid STR grant funds. Monitoring activities performed during fiscal years 2019 and 2020 provided no authoritative proof that subrecipients are providing services as outlined in the performance contract between DBHDS and the subrecipients. Nor did documentation of on-site reviews provide sufficient assurance that monitoring was performed in accordance with federal requirements.

45 C.F.R. § 75.352(6)(b) requires the pass-through entity to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

45 C.F.R. § 75.352(6)(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Additionally, 45 C.F.R. § 75.352(6)(e)(1)(2) states that depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: providing subrecipients

with training and technical assistance on program-related matters and performing on-site reviews of the subrecipient's program operations.

The Opioid STR grants were new for fiscal year 2019, and Recovery Services did not have a structured and coordinated internal process for the monitoring of the grants. Insufficient and unreasonable evidence of subrecipient monitoring activities could result in noncompliance with grant requirements and jeopardizes current and future funding. Recovery Services developed a structured process for monitoring the Opioid STR grants at the beginning of fiscal year 2021. Recovery Services should continue to improve subrecipient monitoring for the Opioid STR grants to ensure proper accountability and compliance with program requirements and achievement of performance goals.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-083: Provide Federal Award Requirements to Subrecipients

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2019-103

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS' Office of Management Services (Management Services) continues to improve processes over communicating federal award requirements to the Community Service Boards (CSBs) for the SOR grant. In the prior year, DBHDS did not have a performance contract in place with the CSBs for the funding of the SOR grant. Additionally, in fiscal year 2019, DBHDS did not communicate federal award information for the SOR grant in the CSB performance contract. As part of Amendment No. 1, Management Services revised the fiscal year 2019–2020 performance contract to include the required information for the SOR grant; however, changes to the contract were not implemented until after the fiscal year under audit.

45 C.F.R. § 75.352(a) states that every subaward must be clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. The lack of a performance contract or memorandum of understanding outlining the requirements of the SOR grant increases the risk of the CSBs using the awards for activities not related to the SOR grant or for unallowable costs associated with the SOR grant. This creates a potential financial liability for DBHDS, and they have limited recourse with the CSBs due to the lack of a legally binding document.

We notified Management Services of the exclusion of the SOR grant in January 2020, and they did not update performance contracts for fiscal year 2020 to include the grant due to the lack of time to implement these changes. Management Services should follow through with their existing plan and ensure that a signed performance contract with the CSBs exists and contains the federal requirements for the SOR grant.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF AGRICULTURE

2020-045: Improve Information Technology Change Management Process for a Sensitive System

2020-055: Continue Improving Web Application Security

Each of the findings referenced above represent a compliance finding that could be material to the basic financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2020-084: Match Federal Grants with Qualifying State Expenses

Applicable to: Virginia State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Research and Development Cluster - 10.205; Agriculture Extension at 1890 Land-grant Institutions - 10.512

Federal Award Number and Year: Various - Various

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Matching, Level of Effort, Earmarking - 2 C.F.R. § 200.306; 2 C.F.R. § 200.308

Known Questioned Costs: \$3,430,747

Virginia State University (University) and its Cooperative Extension and Agricultural Research Services (Cooperative Extension) have claimed \$8,588,761 in unallowable matching state expenses for two federal land grants for federal fiscal years 2015 through 2019. The unallowable expenses included

salaries, indirect cost recoveries, facility maintenance, technology, and utility expenses. Although the salaries were potentially allowable, the University did not have documentation to support that the individuals performed work directly related to the land grants. The 2 C.F.R. § 200.306 Cost Sharing or Matching requires that all matching funds be verifiable from the University's records. The University cannot use indirect cost recoveries or facility maintenance as state matching funds because the federal grant does not allow it. The University included the technology and utility expenses in the indirect cost rate calculations; therefore, the University cannot also claim these expenses as direct costs. In addition, expenses related to the Center for Agricultural Research Engagement and Outreach (CAREO) are also unallowable as matching state expenses. Through CAREO, the University awarded seed grants without the prior approval of the federal awarding agency. 2 C.F.R. § 200.308 states that recipients are required to request prior approval from the federal awarding agency for any scope or program plan revisions.

In April 2016, the National Institute of Food and Agriculture (NIFA) conducted a performance and administrative review of the University's extension and research sponsored programs for the 2014 award year and disallowed state matching expenses. The University agreed to repay the disallowed expenses and developed a corrective action plan. However, the University and the Cooperative Extension continued to claim unallowable expenses for matching through 2019 because they did not have formal, documented policies and procedures over monitoring, review, approval, or reporting of extension and research matching expenses. In addition, the expense review and approval process was inconsistent, and there was a lack of communication between the University and the Cooperative Extension.

As of June 30, 2019, the University has reimbursed the federal government \$837,061 of the unallowable costs for 2014. The remaining unallowable expenses result in additional liabilities on the University's fiscal year 2019 financial statements. The first liability of \$3,849,278 represents funds that the University must return to NIFA for the federal grant periods (2014-2017) that have already closed. By extending the time period for transactions used to match each federal award, the University eliminated the remaining liability for unallowable costs by using allowable expenses that were still within the period of performance. However, this creates a revenue recognition issue as the University is now receiving federal funds in one fiscal year and not matching state expenses until the next fiscal year. As a result of extending the time period for transactions, the University should defer the recognition of the federal revenue until the matching transactions occur. The total unearned revenue is \$5,689,428 for the 2018 and 2019 federal awards, which are still open. If the University does not have enough allowable matching expenses before the grant closes, they will have to reimburse the federal government for the unmatched expenses.

The University should make several administrative and procedural changes to remedy the prior years' unallowable expenses and to prevent unallowable expenses from occurring in future periods. The University should establish a formal review and approval process for all research and extension expenses. The Cooperative Extension should implement a process to periodically review all federal and state matching expenses to ensure no expenses have been charged from outside of research and extension. If the Cooperative Extension identifies unallowable expenses, it should investigate and correct the expenses prior to year-end reporting.

The University should work with NIFA to determine the due dates for repayment of the 2015 – 2017 undermatched expenses and return all funds within the agreed upon timeframe. Finally, the University should work to get back on a cycle where the University uses current year state expenses to match the current year federal awards. To accomplish this the University needs to provide additional funds to the Cooperative Extension so that they can condense the range of transactions while still meeting the state matching requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF DEFENSE

2020-085: Strengthen Internal Control over Federal Awards

Applicable to: Department of Military Affairs

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Military Construction, National Guard - 12.400; National Guard Military Operations and Maintenance (O&M) Projects - 12.401

Federal Award Number and Year: Various - 2020

Name of Federal Agency: U.S. Department of Defense

Type of Compliance Requirement - Criteria: Allowable Costs/Cost Principles - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

The Department of Military Affairs (Department) does not maintain effective internal control over federal awards, specifically its National Guard Military Operations and Maintenance and National Guard Military Construction Projects federal grant programs. Of its state fiscal year 2020 original appropriation, approximately 73 percent of the Department's funding comes from the federal government. With respect to these awards, the following errors or deficiencies were found:

The Department did not identify an error of \$575,076 in its Attachment 15 – Federal Schedules submission to Accounts. While preparing the submission, the Department improperly classified expenses to the National Guard Military Construction Projects federal program instead of to the National Guard Military Operations and Maintenance federal program. The inability to identify and correct misclassifications and misstatements results in erroneous reporting of program expenses and puts the Department at risk of providing inaccurate information to Accounts which could result in misstatement of the Commonwealth's SEFA and related disclosures.

The Department did not update its chart of accounts. Four instances were identified regarding either outdated information or improper classification within the chart of accounts used to track specific projects. Not updating the chart of accounts can lead to material misclassification and misstatement of expenses.

The Department was unable to provide documentation of the issuance or implementation of an interim policy regarding additional review of contracts, retention of vendor quotes, requests for quotes, and negotiations to ensure attempts to obtain competition. As a corrective action in response to an audit finding and recommendation issued for fiscal 2017, the Department noted this interim policy would be implemented; however, no documentation was maintained as evidence that this occurred. Lack of clear policies and procedures over contract reviews and proper procurement practices, increases the risk of protest from the contractors for improper awarding of contracts.

The Department does not employ proper procedures to ensure vendors receiving federal funds are not suspended or debarred. For one of 11 (9%) vendors reviewed, the Department could not provide documentation that the vendor was registered as a federal contractor. Not ensuring that vendors are not suspended or debarred puts the Department at risk of vendor payments being assessed as unallowable.

As a condition of accepting federal awards, 2 C.F.R. § 200.303 requires the Department to establish and maintain effective internal control over federal awards. This provides reasonable assurance that the Department is managing awards in compliance with federal statutes, regulations, and the terms and conditions of the awards. In addition, National Guard Regulation 5-1, Section 5-6, Grantee Responsibilities, states that the grantee shall take particular care to ensure that it does not charge costs incurred in performance of one cooperative agreement to another, or to both. Section 11-3. e, Standards of Financial Administration, states the grantee must maintain effective internal controls and accountability over all cooperative agreement funding. With respect to procurement, 2 C.F.R. § 180.220 requires the Department to verify that all vendors who receive federal funds are not suspended or debarred. Finally, 48 C.F.R. § 31, the Federal Acquisition Regulation, governing all federal contracts, includes the contract clause at FAR 52.209-6 which states that the contractor shall not enter into any subcontract with a contractor that is debarred, suspended, or proposed for debarment. Not maintaining effective internal control over federal awards places the Department at risk of losing federal funding crucial to ongoing Department operations.

These federal programs are highly complex and involve a significantly manual process. The Department does not have adequate resources to provide effective oversight and training making it difficult to monitor compliance with the statutes, regulations, and terms and conditions of the federal awards. In addition, there are insufficient detailed written policies and procedures which increases the risk of error in financial transaction processing and makes the transitioning of responsibilities more difficult if turnover occurs. Finally, the Department did not allocate the appropriate resources needed to update the internal controls allowing effective monitoring and reporting for their federal programs.

The Department should work collectively to strengthen its internal controls over federal awards and take steps to ensure accurate recording and reporting. In addition, the Department should ensure

that it devotes the appropriate resources to this function and consult with Accounts and/or other entities when questions arise. For procurement functions it should ensure there are policies in place requiring compliance with federal regulations by performing one of the following:

- Checking the federal System for Award Management exclusions to ascertain vendor status;
- Collecting a certification from the vendor certifying it is not suspended or debarred; or,
- Including within their standard contract terms and conditions a requirement for vendor certification that it is not suspended or debarred from both State and Federal contracts.

These steps will ensure the Department provides the oversight necessary to monitor compliance with the statues, regulations, and terms and conditions of the federal award.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-086: Improve Timeliness of Grant Closeout

Applicable to: Virginia Polytechnic Inst. and State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Research and Development Cluster - 12.300, 12.800

Federal Award Number and Year: Various - Various

Name of Federal Agency: U.S. Department of Defense

Type of Compliance Requirement - Criteria: Period of Performance - 2 C.F.R. § 200.344(a)(b); 32 C.F.R. § 32.71

Known Questioned Costs: \$0

Virginia Tech academic department and Office of Sponsored Programs personnel did not close out grants in accordance with the Federal Uniform Guidance. The cause of the noncompliance was due to the departments not liquidating financial obligations timely, which results in the Office of Sponsored Programs not closing the grants timely and, in some cases, Office of Sponsored Programs not submitting financial reports timely. Based on analysis of Virginia Tech’s research and development grants, we found 69 grants with expenses that occurred after the period of performance and close out period. We sampled and tested ten of those grants from which we identified the following deficiencies:

- for one grant, the academic department did not resolve a travel encumbrance timely thus delaying close-out by 38 days. The final report was submitted to the Federal sponsor 244 days after the Federal deadline;
- for one grant, the academic department did not resolve a travel encumbrance timely resulting in the labor redistribution and corresponding indirect cost charges being posted outside of the period of performance. The sponsor was final billed timely; however, the final report was submitted 24 days late. The Post-Award Administrator revised a previously submitted Federal financial report and returned the remaining balance to the Federal sponsor, this revision delayed the issuance of a revised financial report by 118 days and
- for one grant, the Post-Award Administrator did not complete the final Federal report timely resulting in a submission that was 100 days late.

In accordance with 2 C.F.R. § 200.343(a)(b) (Closeout) of the Uniform Guidance and 32 C.F.R. § 32.71 (Closeout Procedures), “the non-Federal entity must submit, no later than 90 days after the end of the period of performance, all financial, performance and other reports as required by the terms and conditions of the Federal award. Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 days after the end date of the period of performance as specified in the terms and conditions of the Federal award.”

The Office of Sponsored Programs should reinforce closeout procedures with academic departments to ensure that financial obligations are liquidated timely to allow the Post-Award Administrators sufficient time to comply with the Uniform Guidance. When required, the Office of Sponsored Programs should ensure that final reports are submitted timely to the Federal sponsor.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

- 2020-024:** Improve Information Security Program and Controls
- 2020-026:** Continue Improving Web Application Security
- 2020-027:** Continue Improving IT Risk Management Program
- 2020-035:** Improve Financial Management System Access Controls
- 2020-041:** Continue Developing Record Retention Requirements and Processes for Electronic Records
- 2020-049:** Remove Separated Employee Access in a Timely Manner
- 2020-053:** Complete and Approve the System Security Plan
- 2020-056:** Continue Improving Database Security

- 2020-064:** Continue Improving the Overpayment Collection Process
- 2020-068:** Strengthen Review of System and Organization Control Reports for Third-Party Service Providers
- 2020-073:** Review Eligibility Information as Required
- 2020-074:** Ensure Appropriate Oversight over Divisions' Monitoring Activities
- 2020-075:** Review Audits for Non-Locality Subrecipients and Communicate Results Timely
- 2020-076:** Define and Communicate Subrecipient Monitoring Responsibilities

Each of the findings referenced above represents a compliance finding that could be material to the basic financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2020-087: Ensure Consistent Application of Subrecipient Monitoring Controls

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

CFDA or Cluster Title and CFDA #: Block Grants for Community Mental Health Services - 93.958

Federal Award Number and Year: B09SM010053 - 2019

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 45 C.F.R. § 75.352

Known Questioned Costs: \$0

DBHDS' Division of Administrative Services (Administrative Services) and Division of Community Services (Community Services) do not adequately monitor consumer-run peer support subrecipients of federal funds provided by Catalog of Federal Domestic Assistance 93.958 Block Grants for Community Mental Health Services (Mental Health Block Grant). During fiscal year 2020, Administrative Services disbursed \$1.4 million in Mental Health Block Grant funds to eight entities as contractors to provide consumer-run peer support programs.

DBHDS performed a subrecipient or contractor determination in fiscal year 2015 and made an overall determination that these entities were subrecipients. Although this determination was made in 2015, DBHDS did not consistently treat the entities as subrecipients between fiscal years 2016 and 2020. It should be noted that DBHDS maintains current contracts with these entities, and that the contracts first went into effect during fiscal year 2015. During fiscal year 2020, DBHDS decided to allow the current contracts to expire before reevaluating subrecipient or contractor relationships. Community Services completed a checklist to evaluate the relationship once the contracts expired, and in this process for five entities, all five were identified as subrecipients during fiscal year 2021.

As a result, we determined that Administrative Services and Community Services did not consistently identify these subawards or monitor subrecipients as required by the C.F.R.

- Administrative Services did not include these eight entities in their subrecipient risk assessment. 45 C.F.R. § 75.352(6)(b) requires an evaluation of each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.
- Four of the eight contracts (50%) with these entities did not include any reference to the required federal award information. The four other contracts included reference to federal award information from prior award periods. 45 C.F.R. § 75.352(a) requires that every subaward is clearly identified to the subrecipient as a subaward and includes the required federal award information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.
- Community Services contract administrators manage these eight entities through review of quarterly reports outlining the peer support services provided. DBHDS is unable to provide documented evidence of their monitoring. Specifically, 45 C.F.R. § 75.352(6)(d) requires monitoring the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Monitoring of the subrecipient must include review of financial and performance reports, as well as follow up to ensure that the pass-through entity took timely and appropriate action in response to deficiencies detected through audits, on-site reviews, and other means.
- Additionally, 45 C.F.R. § 75.352(6)(e)(1)(2) states that depending upon the pass-through entity's assessment of risk posed by the subrecipient, the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: providing subrecipients with training and technical assistance and performing on-site reviews of the subrecipient's program operations.

Administrative Services completes a risk assessment of subrecipients receiving Mental Health Block Grant funds as required by 45 C.F.R. § 75.352(6)(b); however, since DBHDS did not treat these eight entities as subrecipients during fiscal year 2020, they were not included in the risk assessment. Federal award information was inconsistent between contracts because DBHDS has not updated contract terms throughout the renewal periods. Without evaluating the risk of these entities and monitoring them accordingly, DBHDS is unable to ensure that the subaward is used for authorized purposes in compliance with Mental Health Block Grant requirements. Because DBHDS is not consistently communicating federal award requirements to subrecipients, there is an increased risk that subrecipients are not properly identifying and accounting for Mental Health Block Grant funds, which could result in unallowable or questionable costs.

DBHDS should ensure that Administrative Services and Community Services perform a risk assessment over all subrecipients and complete monitoring activities in accordance with 45 C.F.R. § 75.352(6)(b)(d)(e). Additionally, DBHDS should properly communicate subawards to subrecipients in accordance with 45 C.F.R. § 75.352(a). DBHDS should improve the coordination and oversight of subrecipient monitoring to ensure Administrative Services and Community Services apply consistent subrecipient monitoring controls in accordance with C.F.R. requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-088: Perform Independent Peer Reviews of Community Mental Health Programs

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Block Grants for Community Mental Health Services - 93.958

Federal Award Number and Year: B09SM010053 - 2019

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - Public Health Service Act 42 U.S.C. § 300x-53

Known Questioned Costs: \$0

DBHDS Community Services does not perform independent peer reviews for community mental health programs funded by the Mental Health Block Grant. Community Services has not implemented a process for independent peer reviews of community mental health programs.

42 C.F.R. § 300x-53 states that for the fiscal year for which the grant involved is provided, DBHDS must provide for independent peer review of not fewer than five percent of the entities providing services under such programs to assess the quality, appropriateness, and efficacy of treatment services. Further, DBHDS maintains a contractual agreement with subrecipients, which identifies DBHDS' responsibility to provide for an annual independent peer review of community mental health for at least five percent of subrecipients.

Without performing an independent peer review of community mental health programs funded by the Mental Health Block Grant, DBHDS cannot ensure that subrecipients are offering quality and appropriate services that align with the program objectives. Community Services was unaware of the requirement to perform independent peer reviews for the Mental Health Block Grant; therefore, did not implement an independent peer review process. Community Services should develop and implement a

process to provide for independent peer reviews of at least five percent of subrecipients providing community mental health programs funded by the Mental Health Block Grant.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-089: Ensure Compliance with National Correct Coding Initiative Technical Guidance Manual

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A

Type of Finding: Compliance

Severity of Deficiency: N/A

CFDA or Cluster Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778

Federal Award Number and Year: 2005VA5MAP - 2020

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Special Tests and Provisions - Social Security Act 42 U.S.C. § 1903(r)(1)

Known Questioned Costs: \$0

Medical Assistance Services has contracted with a third-party service provider to implement the National Correct Coding Initiative (NCCI) system edits in the Medicaid claims processing system. Although the contract with the third party does include some language related to confidentiality, the contract language does not meet the specific requirements set out in the NCCI Technical Guidance Manual (Manual).

The Centers for Medicare and Medicaid Services (CMS) developed the NCCI to control improper coding leading to inappropriate payment of claims. Section 7.1.1 of the Manual states that access to the quarterly Medicaid NCCI edit files is limited to a state's Medicaid agency. A state Medicaid agency may share these quarterly files with the contracted fiscal agent if appropriate confidentiality agreements are in place. Section 7.1.2 of the Manual requires seven specific elements that must be included, at a minimum, in the confidentiality agreements for any contracted party using this information. Without the appropriate confidentiality agreement in place, Medical Assistance Services is not in compliance with federal requirements and guidelines. Additionally, Medical Assistance Services could be held accountable if the third party improperly shared the confidential NCCI edit information.

Although Medical Assistance Services' contract with the third party includes a confidentiality clause, it is broad in nature and does not include the seven specific elements required by the Manual. We recommend Medical Assistance Services work with CMS to determine whether the current contract language is appropriate and whether additional language is necessary to meet the federal requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF JUSTICE

2020-074: Ensure Appropriate Oversight over Divisions' Monitoring Activities

2020-075: Review Audits for Non-Locality Subrecipients and Communicate Results Timely

2020-076: Define and Communicate Subrecipient Monitoring Responsibilities

Each of the findings referenced above represents a compliance finding that could be material to the basic financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2020-090: Improve Internal Controls over Financial Reporting

Applicable to: Department of Criminal Justice Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Crime Victim Assistance - 16.575

Federal Award Number and Year: 2016-VA-GX-0039 - 2016

Name of Federal Agency: U.S. Department of Justice

Type of Compliance Requirement - Criteria: Reporting - 28 C.F.R. § 94.103(f)

Known Questioned Costs: \$0

The Department of Criminal Justice Services (Criminal Justice Services) did not report accurate information to the federal government. For one of the four (25%) Federal Financial Reports (SF-425 Reports) reviewed, Criminal Justice Services under reported its total state matching amount required by the Federal Government for the 2016 grant award year and was unable to provide additional information clarifying the nature of the under-reported amount.

According to the Office of Justice Programs Financial Guide, Section 3.15 Reporting Requirements, the U.S. Department of Justice requires award recipients to submit SF-425 Reports quarterly and report the cumulative expenses and cumulative matching expenses incurred under the award. The required state share of expenses should include all matching and cost sharing provided by the recipients and third-party providers to meet the level required by the program. Criminal Justice Services excluded its administrative expenses from the total project costs when calculating its required matching amount for the 2016 grant award year. Reporting inaccurate or incomplete information prevents the U.S. Department of Justice from adequately monitoring the status of funds awarded to the

Criminal Justice Services. By not reporting the full matching share, Criminal Justice Services could be subject to collection of matching funds by the U.S. Department of Justice if the amount reported was found to represent actual under reporting of the required matching amount.

Criminal Justice Services' policies and procedures for the preparation of SF-425 Reports do not clarify the calculations necessary to accurately prepare the reports, nor do they state whether administrative expenses should be excluded from total project costs before calculating recipients' share of expenses. Criminal Justice Services was not able to provide an explanation for the under reporting noted in its 2016 grant award year report, and a different reporting methodology was used for the remaining reports reviewed.

While some progress has been made to address issues identified related to federal financial reporting since our last audit, Criminal Justice Services should continue to improve its internal controls over federal financial reporting by updating its policies and procedures to ensure they outline all costs that are considered project costs. In doing so, Criminal Justice Services will mitigate the risk of improper reporting of federal financial information required going forward.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF LABOR

2020-052: Improve Information Technology Governance

2020-072: Comply with Federal RESEA Requirements

Each finding referenced above represents a compliance finding that could be material to the basic financial statements and is required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2020-091: Submit Required Reports Timely

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: Unemployment Insurance - 17.225

Federal Award Number and Year: UI34090V70 - 2020

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Reporting - 2 C.F.R. § 200.300(b); DOL Handbooks ETA 336 and 401

Known Questioned Costs: \$0

The Commission did not submit Employment and Training Administration (ETA) Reports by their required deadlines. Late reporting occurred for 25 to 50 percent of reports.

Labor Handbooks 336 and 401 require specific filing dates for all reports. These reports provide information to Labor, which is used to measure the effectiveness of various programs. According to the grant agreement between the Commission and Labor, the Commission should submit its required reports to Labor in a timely manner and in accordance with the Unemployment Insurance Reports Handbooks. In addition, communication from Labor in their quarterly performance letter for June 30, 2020, the Chief Workforce Development Officer indicated concerns over continued late report filing. Failure to submit reports timely, may cause delays in funding from Labor, or suspension of funds needed for ongoing Commission operations. In addition, continued delays could result in additional Federal oversight.

The increased workload and need to focus on payments to claimants due to the onset of the COVID-19 pandemic caused delays in report preparation; however, management did not request an extension of time for filing from Labor. In addition, management did not provide proper oversight to ensure timely filings. The Commission should ensure that all reports are filed by the required due date. Internal policies and procedures should be updated for each required report to provide clear guidance for report submission and consequences for late filing.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2020-092: Monitor Statewide WIOA Grant Program According to Policy

Applicable to: Virginia Community College System- System Office

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

CFDA or Cluster Title and CFDA #: WIOA Cluster - 17.258, 17.259, 17.278

Federal Award Number and Year: AA332601955A51 - 2020

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Activities Allowed or Unallowed - 2 C.F.R. § 200.303(a)

Known Questioned Costs: \$0

The Compliance Monitoring Team, which is part of the Virginia Community College System’s (System) Workforce Innovation and Opportunity Act (WIOA) Administration and Compliance Department, did not monitor one of its statewide WIOA grant programs in accordance with its policy. The System used \$3.4 million (or eight percent) of its WIOA Cluster funds for this statewide WIOA grant program to allow community colleges to reconfigure college curricula, which is an allowable expense for the WIOA Cluster.

The WIOA Administration and Compliance Department’s monitoring policy requires the Compliance Monitoring Team to monitor each grant program at least once within the performance period. Further, 2 C.F.R. § 200.303(a) states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Compliance Monitoring Team was not able to monitor this statewide WIOA grant program within the performance period because of staffing and workload challenges. Not performing monitoring reviews prevents the WIOA Administration and Compliance Department from obtaining the assurance it needs to confirm that the System is managing the program in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Compliance Monitoring Team has implemented monitoring tools for this statewide WIOA program and intends to monitor it before the end of the next performance period. WIOA Administration and Compliance Department leadership should oversee the efforts of the Compliance Monitoring Team to ensure it has the necessary resources to maintain effective internal controls over federal awards.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

MANAGEMENT'S SECTION

COMMONWEALTH OF VIRGINIA
 Summary Schedule of Prior Audit Findings
 For the Year Ended June 30, 2020

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

FINANCIAL STATEMENT FINDINGS

Department of Human Resource Management

2019	16	2019-001	Improve Controls Over Financial Reporting	N/A	-	DHRM	Resolved - Corrective action is completed			
2018	23	2018-007	Improve Controls Over Financial Reporting	N/A	-	DHRM	See Finding Number 2019-001			
2019	78	2019-057	Improve Web Application Security Controls	N/A	-	DHRM	Resolved - Corrective action is completed			
2018	85	2018-069	Improve Web Application Security Controls	N/A	-	DHRM	See Finding Number 2019-057			
2017	53	2017-033	Improve Web Application Security Controls	N/A	-	DHRM	See Finding Number 2018-069			
2016	30	2016-015	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	See Finding Number 2017-033			
2015	18	2015-010	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	See Finding Number 2016-015			
2018	42	2018-023	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	Resolved - Corrective action is completed			
2017	54	2017-034	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2018-023			
2016	74	2016-054	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2017-034			
2015	45	2015-041	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2016-054			

Virginia Employment Commission

2019	65	2019-044	Improve Database Security	17.225	-	VEC	Corrective action is ongoing	Due to the FOIA exempt nature of this finding, the detailed planned corrective actions have not been included. The VEC is taking corrective actions to address the weaknesses; one of the weaknesses has been completed and work is continuing to remediate the remaining four weaknesses.	This finding is not a repeat finding.	Due to the COVID-19 pandemic and the unprecedented claims volume, management has focused on achieving the agency's mission of providing unemployment benefits to individuals who have lost their job through no fault of their own. Therefore, there is no change to the status this quarter.	No significant difference.
2018	76	2018-059	Continue to Improve Database Security	N/A	-	VEC	Resolved - Corrective action is completed				
2017	60	2017-039	Continue to Improve Database Security	N/A	-	VEC	See Finding Number 2018-059				
2016	29	2016-014	Continue Improving Database Security	17.225	-	VEC	See Finding Number 2017-039				
2015	13	2015-004	Improve Database Security	17.225	-	VEC	See Finding Number 2016-014				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

Department of Education - Central Office Operations

2019	53	2019-032	Implement Process for Ongoing Monitoring of System Access	Child Nutrition Cluster	-	DOE/COO	Resolved - Corrective action is completed				
2019	62	2019-041	Improve Vulnerability Remediation Efforts	N/A	-	DOE/COO	Corrective action is ongoing	Management recognizes the concerns outlined in the report. DOE will continue to work with the Partnership (i.e., Virginia Information Technologies Agency) to ensure that installation of current security patches and other updates for its IT systems and workstations are conducted. DOE will also monitor additional resources that may be provided by the Partnership in support of improving this area.	This is not a recurring finding.	DOE/COO is working with the partnership to continue to perform server and workstation scans. Non-VITA supported software on laptops still remains to be addressed by local IT staff.	An error in scanning technique was corrected. The Partnership implemented new software. Non-VITA supported software on laptops still remains to be addressed by local IT staff.
2019	63	2019-042	Improve Web Application Security	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2019	80	2019-060	Continue Improving Database Security	N/A	-	DOE/COO	Corrective action is ongoing	Management is aware of the importance of meeting the requirement in the Commonwealth Security Standard to ensure confidentiality, integrity and availability of data within the database or the information it reports. DOE has made significant improvements in database security since the 2018 audit. DOE continues to work with the Partnership and due to the lack of responsiveness is in the process of pursuing alternative software through a 3rd party to report this information in order to achieve compliance with the Security Standard.	Continued work need by Partnership to successfully comply with Standards.	DOE/COO has consistently been in contact with and requested SIEM product access from the Partnership and ATOS. DOE/COO expects to have access to the SIEM before July 1, 2020 and to immediately begin using it to monitor and report on permissions and access changes.	Progress has been made to implement the new software but DOE/COO continues to wait for the Partnership to allow access.
2018	74	2018-057	Continue Improving Database Security	N/A	-	DOE/COO	See Finding Number 2019-060				
2017	50	2017-030	Improve Database Security	N/A	-	DOE/COO	See Finding Number 2018-057				
2016	24	2016-009	Improve Database Security	N/A	-	DOE/COO	See Finding Number 2017-030				
2018	79	2018-063	Improve Vulnerability Scanning Process	N/A	-	DOE/COO	Resolved - Corrective action is completed				

University of Virginia - Academic Division and Medical Center

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	42	2019-021	Improve Segregation of Duties Controls over the Payroll and Human Resources System	N/A	-	UVA/AD	Corrective action is ongoing	As noted, the University has proactively engaged an external consultant for a post-implementation review of segregation of duties associated with UVA/AD HCM implementation. UVAFinance, ITS, HR, and Internal Audit have begun to evaluate and address the recommendations received in the report and will continue to do so through FY2020. UVAFinance will take the lead in addressing segregation of duties conflicts and creating an ongoing process in accordance with FIN-021 and ISO 27002, for evaluating, granting, and monitoring future access to the system, as well as resolving conflicts.	Corrective action is ongoing.	As of June 30, 2020 the vast majority of the reported risks have been remediated. It is important to note that this finding contains risks that are no longer applicable, due to either the elimination of the role, or security modification, as well as findings that present no risk, such as Security Groups, [REDACTED] which is not even an active tenant, an, will not be live until 2022. Further, many risks cited in the report are duplicative due to the role or level of system access. Actions Taken to Improve Segregation of Duties to HR and Payroll System Tenant Deloitte re-ran the report based on latest data extract in March. As a result, the vast majority of the reported risks were remediated. In January of 2020, UVA worked to remove overlap in security groups that allow partners in compensation and other functional areas, for example, to perform some basic business set up activities. In addition, in March 2020 a review of low risk items was conducted, with many explainable due to identified business needs, such as open enrollment or learning specialists, while others were removed. Finally, the need for reporting and compensating controls was addressed for the remaining risks, and identification of the appropriate business owner was documented.	No significant differences.
2019	42	2019-022	Improve Process for Terminating Access to the Commonwealth's Retirement Benefits System	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2019	44	2019-023	Improve Patient Accounting, Billing and Management System Segregation of Duties	N/A	-	UVAH	Resolved - Corrective action is completed				
2018	63	2018-044	Improve Patient Accounting, Billing, and Management System Segregation of Duties	N/A	-	UVAH	See Finding Number 2019-023				
2019	75	2019-055	Improve Security Awareness Training Program	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2018	83	2018-067	Improve Security Awareness Training Program	N/A	-	UVA/AD	See Finding Number 2019-055				
2017	88	2017-067	Improve Security Awareness Training Program	N/A	-	UVA/AD	See Finding Number 2018-067				
2016	84	2016-063	Improve Security Awareness Training Program	N/A	-	UVA/AD	See Finding Number 2017-067				
2019	97	2019-076	Improve Timesheet Approval Process	N/A	-	UVA/AD	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	102	2019-081	Ensure Completion of the Commonwealth's Retirement Benefits System Reconciliation Process	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2019	108	2019-086	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	N/A	-	UVA/AD	Corrective action is ongoing	The University of Virginia will make the following corrective actions: By January 10, 2020 , notify employees to complete SOEI training. By January 10, 2020 , notify employees to file their SOEI. By March 31, 2020, implement a process that would require SOEI training for SOEI identified positions, and implement a process for continuous monitoring of completion. By March 31, 2020, implement a process through which new employees will file the SOEI and complete training as they are hired.	Corrective action is ongoing.	The University has satisfied the following corrective actions: By January 10, 2020 , notify employees to complete SOEI training. By January 10, 2020 , notify employees to file their SOEI. By March 31, 2020, implement a process that would require SOEI training for SOEI identified positions, and implement a process for continuous monitoring of completion. By March 31, 2020, implement a process through which new employees will file the SOEI and complete training as they are hired. In addition, the University of Virginia took several steps in remediating its SOEI findings and process: As of March 30th, 369 of 369 UVA employees completed their SOEI filing. The completion rate was 100%. As of March 30th, 360 of 369 UVA employees completed their Conflict of Interests Act Training. The completion rate was 98%. A [REDACTED] solution was implemented, attributing which people and positions are required to undergo SOEI filing and training.	No significant differences.

Virginia Commonwealth University

2019	87	2019-066	Improve IT Asset Surplus Process	N/A	-	VCU/AD	Resolved - Corrective action is completed				
2019	123	2019-099	Improve Reporting to National Student Loan Data System	N/A	-	VCU/AD	Resolved - Corrective action is completed				
2018	117	2018-101	Improve Compliance over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	VCU/AD	See Finding Number 2019-099				

Virginia Polytechnic Institute and State University

2019	109	2019-087	Improve the Process to Identify Individuals in a Position of Trust	N/A	-	VPISU/ID	Resolved - Corrective action is completed				
------	-----	----------	--	-----	---	----------	---	--	--	--	--

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	117	2018-101	Improve Compliance over Enrollment Reporting	N/A	-	VPISU/ID	Corrective action is ongoing	Virginia Tech has met with the National Student Clearinghouse and will begin providing a separate graduation file to the Clearinghouse to ensure all "G" records are reported to NSLDS. The production of this file, testing with the National Student Clearinghouse, and creation of an auditing process will be completed by March 31, 2019.	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was the submit a separate G only file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the G only file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete, however in the spring of 2020 Virginia Tech learned from the National Student Clearinghouse that additional adjustments were needed to the G only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.

Department of Accounts

2019	21	2019-005	Dedicate Resources to Timely Update of CAPP Manual Topics	N/A	-	DOA	Resolved - Corrective action is completed				
2019	54	2019-033	Improve Web Application Security	N/A	-	DOA	Resolved - Corrective action is completed				

Department of Planning and Budget

2019	54	2019-034	Improve the Budget System Database Governance Security	N/A	-	DPB	Corrective action is ongoing	DPB has worked with its external vendor to convert its staff augmentation contract to a defined statement of work agreement that clearly delineates base level operations and maintenance support, which includes optional support to address activities that may fall outside of the baseline operations agreement. This statement of work has been finalized and is moving through the procurement process.	The Auditor of Public Accounts has indicated that six of the seven prior weaknesses have been resolved. Policies and procedures related to security controls needs to be put in place.	A Statement of Work has been signed and executed between the vendor and the agency.	Six of the seven prior weaknesses have been resolved. Only one weakness remains that this is being addressed by the agency in fiscal year 2021.
------	----	----------	--	-----	---	-----	------------------------------	---	--	---	---

Department of Taxation

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	46	2019-025	Continue to Improve Controls Over Role Access	N/A	-	TAX	Corrective action is ongoing	Phase I (January-March 2020). Assemble a leadership workgroup to review circumstances surrounding the 14 of 35 roles accessed which provided excess authority of employee job duties. Goal is to identify communication, technology and operational breakdowns and opportunities for strengthening controls. Phase II (April-May 2020). Prioritize specific steps and initiatives to further strengthen controls, reduce unnecessary critical access, and ensure least privilege is maintained. These efforts may include technology enhancements, training and educational opportunities, policy and procedure changes, ongoing monitoring and review of roles, and memorialized documentation. Phase III (June-August 2020): Implementation of enhancements to include; communications, training and education, systems changes, and post recertification quality review.	Small number of errors conti	Known errors corrected.	No significant differences.
2018	54	2018-035	Improve Controls over Role Access	N/A	-	TAX	See Finding Number 2019-025				
2017	37	2017-018	Strengthen Access Controls	N/A	-	TAX	See Finding Number 2018-035				
2019	70	2019-050	Continue to Improve Disaster Recovery Planning Documentation	N/A	-	TAX	Corrective action is ongoing	Virginia Tax is working to update the Contingency Plan (CP) and Disaster Recovery Plan (DRP) to reflect Business Impact Analysis (BIA) business requirements. Due to delayed responses from VITA regarding the Disaster Recovery contract offerings to include definition of Recovery Time Objectives (RTO), the project completion date will be impacted.	Work was not completed according to original plan.	COOP plan and BIA were updated.	BIA was updated.
2018	74	2018-056	Improve Disaster Recovery Planning Documentation	N/A	-	TAX	See Finding Number 2019-050				
2019	85	2019-064	Mitigate Server Vulnerabilities	N/A	-	TAX	Corrective action is ongoing	Virginia Tax leadership formally communicates the status of this issues with VITA executive management each quarter.	VITA did not resolve.	Ongoing problem.	Communicated current condition to VITA.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2019	86	2019-065	Complete a Risk Assessment for Each Sensitive System	N/A	-	TAX	Corrective action is ongoing	Virginia Tax will implement a risk assessment plan that will assess and report risks of sensitive systems as required by SEC 501.	Underestimated work necessary to complete updates.	Majority of risk assessment were completed but not all.	No significant differences.	
Department of the Treasury												
2019	30	2019-012	Improve Policies and Procedures over Unclaimed Property Reconciliations	N/A	-	TD	Corrective action is ongoing	The Unclaimed Property Division (UCP) will improve its reconciliation procedures to ensure a timely review and a clear audit trail. These improved procedures will follow guidance provided in the CAPP manual.	Treasury updated their internal procedures for the monthly reconciliation to [REDACTED] and failed to comply with time frame established to complete the reconciliation.	The reconciliations will be prepared in a more timely manner and the policies and procedures will be improved.	The internal policies and procedures will be improved and reconciliations will be prepared in a more timely manner.	
2019	47	2019-026	Continue to Improve Information System Access Controls	N/A	-	TD	Corrective action is ongoing	Treasury will continue to improve policies and procedures to include a timely review of its detective controls. Additionally, Treasury will continue to utilize least privilege and separation of duties when assigning access to systems.	APA recommends that UCP continue its efforts to adequately document access privilege descriptions and its policies and procedures for all processes including, but not limited to, ensuring segregation of duties exist for claim payments and for conducting periodic access reviews to ensure system access is appropriate.	UCP has defined and documented access privilege descriptions, conducted annual systems access review, implemented and documented its process for a detailed review of its claims processing system to ensure access is appropriate, and identified access roles based on job duties.	In addition to the aforementioned corrective actions, Treasury implemented a role-based approach for granting access to UCP systems.	
2019	78	2018-041	Improve Information System Access Controls	N/A	-	TD	See Finding number 2019-026					
2019	78	2017-026	Improve Information System Access Controls	N/A	-	TD	See Finding number 2018-041					
2019	78	2019-058	Improve Web Application Security	N/A	-	TD	Corrective action is ongoing	Treasury will develop a plan to address the control discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner.	Treasury is researching method to correct the underlying issue but has received an exception currently for the server.	An exception request has been filed with VITA and approved.	An exception request has been filed with VITA and approved.	
2019	120	2019-097	Improve Process for Payment of Risk Management Invoices	N/A	-	TD	Corrective action is ongoing	The Division of Risk Management (DRM) will strengthen internal controls to ensure prompt payment of invoices. These efforts include upgrading a part-time position to full-time, reallocating workload across existing resources, and emphasizing compliance with Code of Virginia §2.2-4347 and CAPP Topic 21005.	DRM is continuing to improve the process and train employees on the new processes to ensure timely payment of invoices.	Implement the described process and train employees. Additionally, DRM hired a full-time position to help with the process.	Implement the described process and train employees. Additionally, DRM hired a full-time position to help with the process.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	122	2019-098	Improve Service Organization Control Report Review Policies and Procedures	N/A	-	TD	Resolved - Corrective action is completed				
2018	27	2018-010	Improve Accounting and Financial Reporting Control Environment of Trust Accounting	N/A	-	TD	Resolved - Corrective action is completed				
2017	26	2017-008	Improve Accounting and Financial Reporting Control Environment of Trust Accounting	N/A	-	TD	See Finding Number 2018-010				
2016	21	2016-007	Maintain Adequate Staffing in Accounting and Reporting Functions	N/A	-	TD	See Finding Number 2017-008				
2018	28	2018-011	Improve Financial Reporting of Unclaimed Property Activity	N/A	-	TD	Resolved - Corrective action is completed				
2017	24	2017-007	Improve Financial Reporting of Unclaimed Property Activity	N/A	-	TD	See Finding Number 2018-011				
<u>Department of Behavioral Health and Developmental Services</u>											
2019	22	2019-006	Improve Controls over Financial Systems Reconciliations	N/A	-	DBHDS	Corrective action is ongoing	All facilities are aware of current reconciliation requirements. DBHDS will work with facilities to improve reconciliation documentation and ensure standard recon sign-offs are performed. DBHDS Finance has already established quarterly facility CFO meetings where these issues will be presented and resolved. Documentation requirements will be formalized. Training will be provided as necessary.	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the reconciliation process.	The reconciliation checklist was distributed during the year and reminders have been made to appropriate staff.	Additional time for full compliance across the system.
2019	24	2019-007	Process Expense Reimbursements in the Commonwealth's Accounting and Financial Reporting System	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	25	2019-008	Perform an Evaluation and Analysis of Potential Asset Retirement and Pollution Remediation Obligations	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	26	2019-009	Improve Review Process for Individual Facility Leave Liability Submissions	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	33	2019-014	Develop and Implement Compliant Application Access Management Procedures	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will work with its facilities to ensure their procedures match the Agency's existing Policy. This will be completed by July 1, 2019.	Staff turnover and errors.	Security policy/procedures will need to be updated and are anticipated to be completed by December 31, 2020 (internal audit finding as well). IT will create initial application to assist with the identification of staff members who no longer need access. OKTA integration is desired but will need further review.	Will review available tools to further evaluate options.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	58	2018-039	Develop and Implement Compliant Application Access Management Procedures	N/A	-	DBHDS	See Finding Number 2019-014				
2019	34	2019-015	Promptly Remove Commonwealth's Accounting and Financial Reporting System User Access	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will work with the agency's security function to address these issues. Specifically, DBHDS Finance will review current internal access procedures for reasonableness and make changes where appropriate. Communication among offices as to timing of termination has been a contributing factor - DBHDS will make process improvements related to separation of employees.	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the reconciliation process.	Work continues in this area. A work group comprised of HR professionals and finance staff has been formed and is working towards solutions. Due to COVID 19 and staff shortages, progress in this area has been challenging.	The formation of the wok group has occurred since the last update.
2019	35	2019-016	Develop Access Profile Descriptions and Improve Monitoring Controls over the Internal Attendance and Leave System	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	36	2019-017	Improve Access Controls over the Commonwealth's Payroll System	N/A	-	DBHDS	Corrective action is ongoing	DBHDS Finance will work with the agency's security function to address these issues. Specifically it will review current internal procedures for reasonableness and make changes where appropriate. Given that the environment is one of frequent turnover this will require coordination with the security function to establish adequate but reasonable time frames for removal from the system. Given DBHDS's operating environment, 24 hours may not be achievable.	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the reconciliation process.	Work continues via working with facility CFOs via bi monthly virtual meetings intended to cover critical financial management issues including timely removal of systems security. DBHDS continue to be concerned that the 24 hour requirement presents significant challenges in a high turnover environment where departures sometimes take place over a weekend.	No significant change from last update.
2019	37	2019-018	Improve Controls over Access to the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	Corrective action is ongoing	Will review VRS user roles and requirements for access. Will train on requirement to disable access within 24 hours of separation. DBHDS met with the APA to discuss these findings. DBHDS will provide a training presentation at the HR Forum in April.	Staff turnover and human error.	Will review VRS user roles and requirements for access. Will train on requirement to disable access within 24 hours of separation. DBHDS met with the APA to discuss these findings. DBHDS will provide a training presentation at the HR Forum in April.	Will review VRS user roles and requirements for access. Will train on requirement to disable access within 24 hours of separation. DBHDS met with the APA to discuss these findings. DBHDS will provide a training presentation at the HR Forum in April.
2018	99	2018-083	Improve Controls over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	See Finding number 2019-018				
2017	98	2017-077	Improve Controls over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	See Finding Number 2018-083				
2016	89	2016-068	Improve Controls over my VRS Navigator	N/A	-	DBHDS	See Finding Number 2017-077				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2015	85	2015-081	Improve Controls over the my VRS Navigator	N/A	-	DBHDS	See Finding Number 2016-068				
2014	105	2014-063	Improve Controls Over VNAV	N/A	-	DBHDS	See Finding Number 2015-081				
2019	55	2019-035	Improve Web Application Security	N/A	-	DBHDS	Corrective action is ongoing	DBHDS plans to have the system administrator cross train other IT developers to support the system as secondary and tertiary resources for backup administrator support. The application is in the process of moving to a cloud based platform. DBHDS is currently updating the risk assessment to ensure sufficient mitigating controls are in place. The administrator has been moved, Daily, Weekly, Monthly and Yearly tasks documentation has been requested and will be used to create a reference document for cross training additional DBHDS staff.	Resource limitations for the application and significant upgrade planned for the application.	The system administrator has been moved, Daily, Weekly, Monthly and Yearly tasks documentation has been requested and will be used to create a reference document for cross training additional DBHDS staff.	Resource constraints continue. Procedures have been developed. Risk Assessment is planned. The system reference document will be complete by July 31, 2020.
2018	46	2018-027	Improve Application Security	N/A	-	DBHDS	See Finding Number 2019-035				
2019	56	2019-036	Improve Access Controls over the Internal Accounting and Patient Revenue System	N/A	-	DBHDS	Corrective action is ongoing	DBHDS concurs with the finding. This will include continuing to conduct security monitoring activities at all regions and facilities and ensuring they are sufficiently documented.	Staff turnover and human error.	DBHDS will establish workflows for access controls during on/off boarding and will review available tools in the environment (ex: Service Now).	Will review available tools to further evaluate options.
2018	57	2018-038	Improve Access Controls over the Internal Accounting System	N/A	-	DBHDS	See Finding Number 2019-036				
2019	66	2019-045	Improve IT Contingency Management Program	N/A	-	DBHDS	Corrective action is ongoing	DBHDS concurs with the finding. DBHDS is changing the infrastructure to a more cloud based architecture which will provide greater availability of resources. This change is based on approved cloud based funding. Continuity of Operations Plans and Disaster Recovery Plans are changing to support the new infrastructure and will be completed by October 1, 2019.	DBHDS has experienced a high turn over in the Information Technology Division and specifically the CIO role. A new CIO has joined DBHDS effective December 10th, 2019 and has already worked with Emergency Management to resolve the issues.	The new CISO is part of the agency recovery plan so additional time will be needed to update COOP plans. Agency will need a new target date for completion. Internal APA audit finding has identified the need for BIA developments/updates which are anticipated to be completed by September 30, 2020. BIA's will be needed before DBHDS provide a new date for the overall COOP plan.	DBHDS is changing the infrastructure to a more cloud based architecture which will provide greater availability of resources. This change is based on approved cloud based funding. COOPS and DRPs are changing to support the new infrastructure.
2018	71	2018-053	Improve IT Contingency Management Program	N/A	-	DBHDS	See Finding Number 2019-045				
2017	86	2017-065	Improve IT Contingency Management Program	N/A	-	DBHDS	See Finding Number 2018-053				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	67	2019-046	Improve Disaster Recovery for Sensitive Systems	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will submit a Request for Service (RFS) to SAIC to request a cost estimate to subscribe to the tier 1 support model for all it's infrastructure. The previous quoted costs prohibited the ability to financially support the need.	Corrective actions not fully in place for the year due to the timing of receiving findings.	The agency has subscribed to the DR services and we received confirmation from VITA that the project was closed effective November 30, 2020.	No significant change.
2019	73	2019-053	Create Processes for Review and Assessment of Third-Party Service Provider's Controls	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	81	2019-061	Dedicate Resources to Support Information Security Program	N/A	-	DBHDS	Corrective action is ongoing	DBHDS IT has conducted a review of current applications and certified approximately 133 sensitive systems. DBHDS management will analyze staff requirements to maintain current applications and implement information security controls efficiently. Based on the analysis result, staffing will be increased to necessary levels to meet the audit finding objectives.	Corrective actions not fully in place for the year due to the timing of receiving findings.	Strategic plan has been submitted to VITA, and the new CISO will evaluation staffing and support needs.	No significant change.
2019	82	2019-062	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	Corrective action is ongoing	DBHDS concurs with the finding. DBHDS is will be resubmitting to SAIC a request to receive all the base configurations from the infrastructure side. Access was requested from SAIC, unable to be provided. DBHDS will work with SAIC directly to obtain needed information.	DBHDS was dependent on NG providing servers and software. With the full implementation of the MSI (SAIC) DBHDS will be working with SAIC to establish and maintain the base configurations.	Access was requested from SAIC, unable to directly to obtain needed information. DBHDS will work with SAIC	DBHDS has revised it's current baseline configurations for new servers that have been introduced into the environment.
2018	80	2018-064	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2019-062				
2017	73	2017-053	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2018-064				
2016	71	2016-051	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2017-053				
2015	14	2015-005	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2016-051				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	88	2019-067	Comply with Employment Eligibility Requirements	N/A	-	DBHDS	Corrective action is ongoing	DBHDS concurs with the finding. DBHDS will ensure all facility Human Resources staff are trained on employment eligibility requirements, on how to fill out the I9, and on how to use E-verify. It should be noted that training was offered to staff in December 2018. Corrective actions will be completed by March 1, 2019. In 2020 DBHDS will continue to offer training on completing the I9 process. USCIS is offering training in March and April on the I9 - this information has been shared with field HR.	Staff turnover and human error.	Training has been completed and updated process put in place to ensure all HR staff that handle I9 functions are trained and stay up to date. HR staff attend I9 training offered by Feds as needed throughout year. This training is pushed out by DHRM when available.	No significant differences. Training is ongoing and will continue to be offered. A new I9 form has been released by the Feds so this is a good time for refresher training. It will be discussed at the April HR Forum.
2018	90	2018-073	Comply with Employment Eligibility Requirements	N/A	-	DBHDS	See Finding Number 2019-067				
2019	89	2019-068	Perform Reconciliation between the Commonwealth's Payroll and the Accounting and Financial Reporting Systems	N/A	-	DBHDS	Resolved - Corrective action is completed				
2019	90	2019-069	Improve Controls over Payroll Certifications	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will address the need to adjust specific procedures in this area at our quarterly CFO meetings this year. Specific and standardized procedures across all facilities and the Central Office will be developed.	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the certification process	The certification checklist was distributed during the year and reminders have been made to appropriate staff	Additional time for full compliance across the system
2019	91	2019-070	Retain Documentation of Property Collection and Removal of Terminated Employee Badge Access	N/A	-	DBHDS	Corrective action is ongoing	DBHDS HR staff met with the APA to review these findings. Termination process/policy will be updated and shared with all facilities. Training will be provided and presentations will be given at the DBHDS HR Forum in April.	APA found that a new sample of DBHDS facilities has not properly terminated employees according to DBHDS termination policies and procedures. While DBHDS does have termination procedures, including the required completion of termination checklists; checklists vary from facility to facility and Central Office.	Central Office HR is currently working on compiling facility off-boarding procedures for review, and simultaneously implementing a standardized off-boarding procedure across its facilities and Central Office. Training was provided last year, and internal audit controls will be in place once a standardized off-boarding process has been implemented.	Creation of a formal process and off-boarding checklist that is standardized across system.
2019	92	2019-071	Ensure Terminated Employees are Properly Classified in the Payroll System	N/A	-	DBHDS	Corrective action is ongoing	Training on CAPP Manual Top 50320 will be reviewed at the DBHDS HR Forum in April. Information will be shared with payroll staff for training.	DBHDS has experienced turnover in Fiscal Services at the facilities. Work is in progress to create consistent policies and procedures for all payroll and HR offices.	CO, HR and Finance are working collaboratively on updated policies and procedures for HR and payroll staff.	DBHDS is taking a more collaborative approach to the audit points that impact both HR and Fiscal/Payroll. These two offices/functions must work together in order to correct the deficiencies.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	93	2019-072	Properly Approve and Monitor Administrative Employee Overtime	N/A	-	DBHDS	Corrective action is ongoing	Training on DHRM policies regarding hours of work and OT will be reviewed at the DBHDS HR Forum.	Training has been provided to all facilities. However, the new instances of OT issues came out of an Internal Audit situation that has been resolved. Ongoing training will continue to occur with HR staff at the facilities.	Continued training will occur with HR staff to ensure compliance with DHRM policy.	This years deficiencies arose from an Internal Audit investigation that has since been resolved. However, this topic will continue to be a focus of training with HR staff. Facilities do need to have some control over when and how OT is approved. There are times when pre-approval is not practical and procedures are in place to approve as soon as possible.
2019	99	2019-078	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	N/A	-	DBHDS	Corrective action is ongoing	DBHDS concurs with the finding. All facilities have the identical policy; however, it is not always being followed properly. DBHDS will work with its facilities to ensure all employees are trained on the procedures. This will be completed by July 1, 2019. DBHDS has reached out to VRS for further training and draft policy/process on the process. This will allow CO to better train and audit the facilities compliance with this requirement. DBHDS HR staff met with the APA to discuss this finding. APA gave guidance on what was missing in policy/process.	The APA found that policies and procedures did not cover all the aspects they wanted and that some reconciliations had not been done timely or completely. There was also an issue with deleting access to [REDACTED] timely. Better understanding of the process is needed and a new up to date policy and procedure will need to be developed.	Policies and procedures have been standardized for DBHDS facilities and Central Office. The access issue has been corrected. A revised [REDACTED] reconciliation policy/procedure was sent out to all DBHDS HR managers on October 25, 2017. All DBHDS facilities submitted their revised [REDACTED] reconciliation procedures by December 14, 2017. Training on the [REDACTED] reconciliation was held on December 14, 2017. The [REDACTED] reconciliation will be added to the ARMICS work completed by all DBHDS facilities and Central Office. Revised [REDACTED] Reconciliation procedures have been received from all DBHDS facilities. Training has been provided, but ongoing issues continued during the past year. FY 2018 Payroll audits performed by APA and Internal Audit showed some [REDACTED] Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. DBHDS will work with its facilities to FY19 APA audit continues to identify this as an issue and DBHDS anticipates a repeat finding. Additional efforts will be made in the coming year to further training and standardize this process.	FY 2019 Payroll audits performed by APA showed some [REDACTED] Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. DBHDS will work with its facilities to ensure all employees are trained on the procedures.
2018	99	2018-083	Improve Controls over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	See Finding Number 2019-078				
2017	98	2017-077	Improve Controls Over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	See Finding Number 2018-083				
2016	89	2016-068	Improve Controls over my VRS Navigator	N/A	-	DBHDS	See Finding Number 2017-077				
2015	85	2015-081	Improve Controls over the my VRS Navigator System	N/A	-	DBHDS	See Finding Number 2016-068				
2014	105	2014-063	Improve Controls Over VNAV	N/A	-	DBHDS	See Finding Number 2015-081				
2019	117	2019-094	Improve Controls over the Purchasing Process	N/A	-	DBHDS	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	96	2018-080	Improve Controls over the Purchasing Process	N/A	-	DBHDS	See Finding Number 2019-094				
2018	91	2018-074	Comply with 1,508 Hour Rule for Wage Employees	N/A	-	DBHDS	Resolved - Corrective action is completed				
Department of Health											
2019	32	2019-013	Improve the Expense Allocation Process	N/A	-	VDH	Resolved - Corrective action is completed				
2019	38	2019-019	Improve Timely Removal of Critical System Access	N/A	-	VDH	Corrective action is ongoing	The Office of Human Resources will evaluate and update policies and procedures, as necessary, to provide instruction for proper removal of staff that are separate or no longer need access. OHR will provide communication re: policies and procedures to agency business partners, including managers responsible for initiating and assuring proper separation actions. OHR will perform quality assurance on the transactions of separation completed by the appropriate SBS.	Still in progress.	Corrective Action Plan is now with the OIM and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely removal.	This finding was deemed by APA as on-going as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	54	2018-036	Improve Timely Removal of Critical System Access	N/A	-	VDH	See Finding Number 2019-019				
2017	43	2017-024	Improve Timely Removal of Critical Access	N/A	-	VDH	See Finding Number 2018-036				
2016	34	2016-020	Improve Timely Removal of Critical Access	N/A	-	VDH	See Finding Number 2017-024				
2015	31	2015-026	Improve Access Management for Critical Systems	N/A	-	VDH	See Finding Number 2016-020				
2014	62	2014-038	Improve Access Management to Information Systems	N/A	-	VDH	See Finding Number 2015-026				
2019	40	2019-020	Perform System Access Reviews	93.917	-	VDH	Corrective action is ongoing	Until September 2019, the Business Analyst was sending out User Access reports to all 35 Health districts individually and the coordinators responded if the report is correct or any changes need to be made or any user must be deactivated from their Health District and changes were made based on their response accordingly.	Still in progress.	Corrective Action Plan is now with the OIM and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely removal.	This finding was deemed by APA as on-going as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	56	2018-037	Perform Financial System Access Reviews	N/A	-	VDH	See Finding Number 2019-020	<p>Local Agency and Central office systems have begin again to provide access monthly reports. Since October 2019 there's a new process in place on how system access must be provided for each LA staff from the Health District. Each users role was reviewed to ensure they had the appropriate access based on their position. New access is provided for each staff member based on their roles and responsibilities once appropriate training is completed. This process is managed by the Nutrition Education Liaison. Currently, the Business Analyst generates one consolidated Local Agency User access report on a monthly basis and uploads them on VDH internal website.</p> <p>An email is sent to all 35 Health Districts Coordinators to have them review their Health District report and let the Business Analyst know of any changes or any staff member's access deactivation. Responses are only needed if they find an error or need any changes/corrections. OFM concurs with the findings and will evaluate the current practice and implement the necessary procedures to ensure that all reviews are done in a timely manner with the appropriate level of review and sign-off. Furthermore, VDH is reviewing access procedures for these systems and exploring automated procedures for both. VDH is in the process of collecting all information needed to create a new process of reviewing access. HRIS access on a monthly basis. This access is updated to a master list of users that is reviewed against daily separations.</p>			

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	60	2019-039	Improve Web Application Security	93.268	-	VDH	Corrective action is ongoing	<p>System application is subject to releases as scheduled by the System's states' user group.</p> <p>[REDACTED]</p> <p>This technology upgrade is currently planned for release 2.5 which the user group has scheduled for EARLY 2021. A finalized schedule for release 2.5 is due to the user group in LATE 2020. DXC (software vendor) notified in July 2019 of vulnerabilities identified in Quarterly VITA scan. Systems application continues to make progress on the software releases, security vulnerabilities and testing. VDH is on track to receive a new release which has security setting changes by August in UAT.</p> <p>VDH is validating the new environment and is in the process of submitting a request to VITA to do a scan on for Systems UAT. Regarding VIIS : Since the last update, VDH is negotiating a new contract with DXC LLC. The Immunization application will be moved to the cloud hosted environment by December 2020. The ECOS was approved in June 2020. Two security exceptions have been approved by Agency Head.</p>	Still in progress.	Corrective Action Plan is now with the OIM. ISO and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely reviews are done.	This finding was deemed by APA as ongoing as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	45	2018-026	Improve Web Application Security	10.557	-	VDH	See Finding Number 2019-039				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	68	2019-047	Improve Contingency Management Program	N/A	-	VDH	Corrective action is ongoing	OIM will continue to work with VDH senior leadership on the agency's Continuity Program. VDH ISOs have successfully completed the Business Impact Analysis (BIA) for 2019 to include a list of primary business functions with management approvals on the BIAs. VDH leadership also established an IT systems prioritization group to identify mission essential functions, identified the tier levels for disaster recovery services, and IT systems prioritization. The Office of Emergency Preparedness (OEP) and the Office of Information Management (OIM) have scheduled an Agency COOP test and exercise to include IT systems in January 2020. The Virginia Department of Health has been consumed in emergency operations as the State lead agency in the Commonwealth's response and recovery to the COVID-19 Pandemic, since January 2020. The ongoing response to COVID-19 has been a true, real-world exercise of its Continuity Plan. many times more effective and challenging than a formal "training exercise"; and a much better plan test. VDH office of Information Management (OIM) has implemented and tested systems virtually to allow the agency to respond in the current environment, in addition to many disparate elements of the COOP. VDH is partnering with CNA Consultants to provide an "In-progress Review" of its response to COVID; comments, best practices, and an Improvement Plan will be captured.	Still in progress.	OIM has been inundated with the COVID-19 activities and operations, nonetheless, the VDH Information Security Officer will to ensure that conduct agency-wide annual COOP tests are performed and documented.	This finding was deemed by APA as on-going as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	73	2018-055	Improve Contingency Management Program	N/A	-	VDH	See Finding Number 2019-047				
2019	68	2019-048	Improve the Disaster Recovery Plan	N/A	-	VDH	Corrective action is ongoing	Agency Head has signed off on the 11 IT sensitive systems and tier 4 disaster recovery services for these system. This is now complete.	Still in progress.	OIM has been inundated with the COVID-19 activities and operations, nonetheless, the VDH Information Security Officer acknowledges, the process entails more than just identifying critical systems, it also involves revisiting with business owners and senior leadership their thoughts on purchasing DRP services for the 11 identified systems.	This finding was deemed by APA as on-going as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	94	2019-073	Strengthen the Employee Off-Boarding Process	N/A	-	VDH	Corrective action is ongoing	OFM concurs with this finding will implement a termination check list and a separation review process to be performed by a secondary staff member. The termination check list will ensure all employees are removed from CIPPS in a timely manner. A secondary reviewer is to confirm the hours and rate calculated by the payroll and benefits accountant. Delay in implementation due to COVID-19; must develop a new plan to handle review of calculations in telework environment.	Still in progress.	OIM has been inundated with the COVID-19 activities and operations, nonetheless, the VDH Information Security Officer acknowledges, the process entails more than just identifying critical systems, it also involves revisiting with business owners and senior leadership their thoughts on purchasing DRP services for the 11 identified systems.	This finding was deemed by APA as ongoing as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.
2019	95	2019-074	Enhance the Overtime Reporting Process	N/A	-	VDH	Resolved - Corrective action is completed				
2019	96	2019-075	Develop and Implement Policy for Monitoring Part-time Employee Hours	N/A	-	VDH	Resolved - Corrective action is completed				
2018	94	2018-078	Develop and Implement Policy for Monitoring Part-Time Employee Hours	N/A	-	VDH	See Finding Number 2019-075				
2019	101	2019-080	Perform Monthly Reconciliations of the Payroll and Retirement Systems	N/A	-	VDH	Resolved - Corrective action is completed				
2019	107	2019-085	Comply with the Conflicts of Interest Act	N/A	-	VDH	Corrective action is ongoing	VDH updated the SOEI Orientation/Training notification process. VDH is also in discussion with the Office of Information Management (OIM) to explore an improved automated notification system.	Still in progress.	Follow-up test work not performed as corrective action is currently ongoing.	This finding was deemed by APA as ongoing as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit. As per APA this could be a written finding if issue still exist in FY21.
2018	111	2018-094	Comply with Federal Requirements over High-Risk Vendors	10.557	-	VDH	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	112	2018-095	Improve Controls over WIC Information System Access	10.557	-	VDH	Corrective action is ongoing	The IT Support Team within DCN will distribute the WIC System Access Report on a monthly basis (by 1st week of every month) with a five (5) day response period for the LHDs to review the report and denote the status of LHD staff with the system. The responses will be recorded on an Excel spreadsheet by the 10th day of every month.	Still in progress.	The WIC System Access Report process has been implemented. As an additional measure of control, requests for new or changes to System user access must be reviewed and approved by the Nutrition Education Liaison. NOTE: This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2019 APA Audit VDH EPPi concurs that supervisors did not submit certifications in a timely manner. However, regarding the access to [REDACTED], it is an external system VDH does not own the system and is in the process of determining if the contract will be renewed.	This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	114	2018-097	Ensure Adequate Separation of Duties when Certifying WIC Participants	10.557	-	VDH	Resolved - Corrective action is completed				
2018	115	2018-098	Comply with Virginia Administrative Code Requirements for Above-50-Percent Vendors	10.557	-	VDH	Corrective action is ongoing	VDH will draft updates to the Virginia Administrative Code to follow the federal regulations to review new applicants within the first 6 months of authorization to validate that they are not a 50% vendor.	Still in progress.	Language has been drafted and submitted.	This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	116	2018-099	Develop Procedures to Ensure Price Limits Are Accurately Recorded	10.557	-	VDH	Resolved - Corrective action is completed				

Department of Medical Assistance Services

2019	17	2019-002	Strengthen Controls over Year-End Accrual Reporting	N/A	-	DMAS	Corrective action is ongoing	The Budget, Fiscal, and Provider Reimbursement Divisions will meet by August 15, 2020 to discuss and document the approach to be taken for estimating accruals. This early meeting will allow the divisions to set a schedule and approach to accrual estimation; even though key accruals will not be available until after September 1st. This lead time will help staff accumulate, compile, and review the accruals data as it comes in. DMAS met with the Department of Accounts and APA on November 19, 2020 to clarify reporting periods. The Budget Division will update the accrual spreadsheets to provide greater detail on the source(s) and calculations of the data in accordance with the	Continue to work on CAP which will address year end reporting process.	The Fiscal, Budget, and Provider Reimbursement divisions have been meeting weekly on year-end spend down leading up to FYE 2020 year-end close. These meetings lead up to the FYE 2020 reporting directives and reporting of year-end accruals.	Multiple inter-decisional planning meetings are being scheduled to communicate financial reporting requirements and accrual submission due dates. Follow up meetings with DOA are planned to confirm reporting decisions regarding special assessment funds and their unique reporting treatment. Accrual worksheets are being updated to provide more detail to aid in multi-level technical reviews prior to accruals being submitted. Private Hospital Enhanced Rate Payment liability estimates will be based on full year activity from the prior fiscal year.
------	----	----------	---	-----	---	------	------------------------------	--	--	---	---

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

September 1, 2020. This will create accountability for the data and provide a more efficient and effective review by Chief Financial Officer s Excel governance plan by management. To mitigate potential variance in the methodology for calculating an estimate of a Private Hospital Enhanced Rate Payment liability, the Provider Reimbursement Division will report all supplemental payment information to the Budget division for the previous fiscal year by August 31st. This will allow Budget to more accurately estimate the Private Hospital Enhanced Rate Payment liability. The Budget Division will document its management review of the accruals prior to submission to the Fiscal Division.

The Fiscal Division will document the CFO s review and approval of the year-end accrual reporting plan by September 1, 2020. As new programs and/or revenue are implemented in DMAS, the Fiscal and Budget Divisions will contact the Department of Accounts to ensure proper treatment of revenues and expenditures as well as the Department of Planning and Budget for any appropriation concerns.

2018	25	2018-009	Strengthen Controls over Year-End Accrual Reporting	N/A	-	DMAS	See Finding Number 2019-002			
------	----	----------	---	-----	---	------	-----------------------------	--	--	--

2019	19	2019-003	Improve Financial Reporting for Accounts Receivable	N/A	-	DMAS	Resolved - Corrective action is completed			
------	----	----------	---	-----	---	------	---	--	--	--

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	45	2019-024	Remove Separated Employee Access in a Timely Manner	Medicaid Cluster	-	DMAS	Corrective action is ongoing	In January 2019, DMAS implemented a K-2 Workflow to ensure all divisions receive uniform notification and acknowledge when they completed the assigned tasks. This gives more visibility to the process. In December 2019, the CISO Office of Compliance and Security (OCS) notified all agency supervisors of the gaps arising out of delayed notification. OCS will continue to work with HR on improving the K2 WorkFlow process to ensure supervisors and managers are properly following the exit clearance process. HR has been monitoring the system to ensure all separated employees have been entered into the system. HR includes this process in the quarterly HR Compliance and Process Training for DMAS Managers. OCS reviewed its process and identified a control gap. OCS changed the process to ensure system access is removed before signing off in the K-2 workflow that the task was completed. Access is removed on the last day of work which meets or exceeds the Security Standard. OCS Updated its policy to accurately state that access must be removed within 24 hours after separation.	DMAS continues to work on this process.	OCS has communicated manager responsibility.	OCS is looking to bring the system into the new Single Sign On (SSO) process, this should help improve performance.
2018	59	2018-040	Remove Access to the Current Claims Processing System in a Timely Manner	Medicaid Cluster	-	DMAS	See Finding Number 2019-024				
2017	34	2017-016	Remove Access to the Current Claims Processing System in a Timely Manner	Medicaid Cluster	-	DMAS	See Finding Number 2018-040				
2019	71	2019-051	Complete and Approve the System Security Plan	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS OCS reviewed the latest update received from Conduent in January 2020 and communicated the major gaps in February 2020. OCS has approved 147 out of 450 controls but many are still not at a maturity level that OCS expects for a compliant system. Over the next quarter, DMAS	DMAS continues to work on this process.	OCS will hire more to help with this process.	OCS is developing a formal approval process in Archer to record the state of the SSP, as well as capturing approvals from DMAS personnel.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								OCS will work with Conduent through direct weekly meetings with the SMEs at Conduent to review individual controls. DMAS OCS will validate the documentation that supports the controls. The next check point for phase 1 will be March 31, 2020 with a goal of over 200 controls approved. DMAS OCS will approve the SSP after it thoroughly reviews the documentation and ensures that the SSP meets the COV Information Security Standards (SECS01-11.1 PL-2 – System Security Plan). OCS will set deadlines for Conduent with the overall completion date to be June 30, 2020, and will work with the DMAS Contract Monitor for Conduent to prioritize this requirement.			
2019	104	2019-083	Ensure Employees Complete Required Conflict of Interest Training	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2018	97	2018-081	Ensure Employees Complete Required Conflict of Interest Training	Medicaid Cluster	-	DMAS	See Finding Number 2019-083				
2017	103	2017-081	Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements	Medicaid Cluster	-	DMAS	See Finding Number 2018-081				
2019	118	2019-095	Continue Improving the Overpayment Collection Process	Medicaid Cluster	-	DMAS	Corrective action is ongoing	To ensure adequate resources, the Fiscal Division management will evaluate the staffing needs of the Accounts Receivable unit to ensure that not only the critical functions are performed but also adequate controls are in place for effective compliance with state policies. Fiscal already started by filling a staff vacancy to balance the workload of the unit. Also, Fiscal initiated the hiring process for a classified Accounts Receivable Manager and has screened the applicants. Interviews have been scheduled for February 2020. To address the recommendation to “evaluate its current policies, the Fiscal Division is utilizing the experience of	DMAS continues to work on this process.	Fiscal has hired a new lead accountant person and has assigned 4 people to the cases. Fiscal has not been able to hire the A/R Manager due to the freeze in state positions.	The AR overpayment letter generation process was updated. Currently, the invoice date is automatically populated by the [REDACTED] invoice load program by adding 30 days to the NPR date. A program coding change was made in [REDACTED] extending the number of calendar days by 4, adding 34 days to the NPR date. This minor change should significantly reduce the occurrence of invoice letters being late. The A/R transaction status feature in [REDACTED] Financials was implemented December 2019. This automation feature flags active receivable accounts with changes in transactions statuses using date driven parameters. This information is extracted from [REDACTED] and imported to [REDACTED] application and can easily be queried by AR staff and management for review. There was a high volume of cases, approximately 860 cases with a

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
								the part time contract AR manager to review and update Accounts Receivable policies and procedures. The policies and procedures will be updated by May 1, 2020. This review will include the process of establishing a dollar threshold to guide collections efforts as well as clarify policy in terms of business days or calendar days. The DMAS CFO will review and approve the implementation of the proposed updated procedures by May 15, 2020. When the Accounts Receivable Manager is hired, this effort will support implementation before June 30, 2020.			transaction status update for January 2020-February 2020. This automation eliminated manual time that would have been spent extracting and downloading data from ██████ allowing AR staff to focus on case management and referring cases to the designated collection entity timely.	
2018	34	2018-017	Continue Improving the Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2019-095					
2017	107	2017-084	Improve the Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2018-017					
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2017-084					
Department of Social Services												
2019	20	2019-004	Improve Controls over SNAP Payments	N/A	-	DSS	Corrective action is ongoing	Since the audit, Finance has worked with Information Technology to correct the EBT Reconciliation Report to properly account for all transaction types. The beginning balance has been updated in the system and the report and reconciliation process are currently working. Finance will bring discrepancies between the system and Conduent to the attention of Information Technology management within 24 hours of discovery for research of the underlying information. If the discrepancy cannot be resolved, Finance will also bring this to the attention of Benefit Programs management and the CFO. Finance has also begun requiring supervisor approval of the SNAP EBT on the monthly reconciliation.	Corrective action is ongoing.	DSS Finance worked with Information Technology to correct the EBT Reconciliation Report to properly account for all transaction types. The beginning balance has been updated in the system and the report and reconciliation process are currently working. Finance will bring discrepancies between the system and Conduent to the attention of Information Technology management within 24 hours of discovery for research of the underlying information. If the discrepancy cannot be resolved, Finance brings this to the attention of Benefit Programs management and the CFO. Finance also began requiring supervisor approval of the SNAP EBT on the monthly reconciliation.	No significant differences.	
2019	48	2019-027	Improve Access Controls to Critical Systems	N/A	-	DSS	Corrective action is ongoing	Virginia Department of Social Services (DSS), Department of Organizational Development (OD) and Department of Information Security and Risk Management (ISR) concur	Point in time audit identified users and accounts that were not terminated. Repeat because process is not airtight and a few systems were not included on Separation Checklist.	In progress with completion expected by stated due date.	No significant differences.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

with the above management point. ISRM has met with Organizational Development to develop a process to notify ISRM when an employee's employment status is changing (i.e., termination or transfer). This will help ISRM ensure that access is removed when an employee leaves DSS or moves to a position that no longer requires a given system access. ISRM will use exception reports in the system (e.g., LDAP to Personnel Data Mismatch, Possible Employee Transfer) to identify users that may have separated or transferred, and will remove the users' systems access. ISRM has updated the documented standard operating procedure (SOP) for terminating systems access. The SOP now identifies the system access that is not managed in the system (e.g., ██████████) and the corresponding State employee user groups (e.g., the Division of Child Care & Early Childhood Development, Young Williams). This will help ISRM ensure access is removed for ██████████ when a user separates from DSS. ISRM will perform annual access reviews for ██████████ to ensure that a) user accounts belong to current DSS employees with a valid business need for access; and b) a user has only the least amount of access required to perform assigned job functions. Further, Organizational Development will update the separation and transfer checklist to include Cardinal access removal, as well as any other systems not controlled by the central authentication system.

2018	61	2018-042	Remove Separated Employee's Access to Critical Systems in a Timely Manner	TANF Cluster	-	DSS	See Finding Number 2019-027
------	----	----------	---	--------------	---	-----	-----------------------------

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	58	2019-037	Improve Web Application Security	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services (DSS), Division of Enterprise Systems (DES) and Division of Information Security and Risk Management (ISRM) concur with the above management point. The Division of Enterprise Systems will dedicate resources to remediate security [REDACTED]. [REDACTED]. ISRM will dedicate resources to including CommonHelp in the [REDACTED] continuous logging and monitoring solution.	Corrective action is ongoing.	In progress with completion expected by March 1, 2021.	No significant differences.
2019	59	2019-038	Improve IT Change and Configuration Management Process	N/A	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services (DSS), Division of Information Systems (DIS) and Division of Information Security and Risk Management (ISRM) concur with the above finding. DIS and ISRM will dedicate resources to monitor activity of privileged users authorized to make changes to production environments. DSS is currently implementing a [REDACTED] logging and monitoring solution that will include these requirements. ISRM will verify the completion of security impact assessment for each potential change request. DIS will update the normal change template to record the results of pre-implementation testing in the Manage Engine Service Desk change management system of record.	Corrective action is ongoing.	In progress with completion expected by December 31, 2020.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>DIS will dedicate resources to developing a solution to implement separation of duties between the different roles in Manage Engine Service Desk. DIS will amend the Change Management process to require the validation step to be completed after implementation, before the record is closed. DIS will review the Change Management process to determine reasonable frequencies for Manage Engine Service Desk roles to review and close changes. DIS will review the Change Management Process to ensure the Change Manager approves the change in Manage Engine Service Desk before a change is implemented. DIS will modify the Manage Engine Service Desk normal and emergency template to include an updated system configuration flag and an updated system documentation flag. DSS reviews the Information Security Program Policies annually. ISRM updates the CM DSS Change Management Policy annually in September. The 2018 policy provided to APA was less than 365 days old. The CM DSS Change Management Policy was reviewed and released on September 5, 2019 to the [REDACTED]. DIS will review update the Change Management Process Guide to ensure it reflects the agencies current process.</p>			
2019	69	2019-049	Develop Records Retention Requirements and Processes for Case Management System	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services, Division of Enterprise Systems has Change Request CR435: Records Purge and Retention tentatively on the schedule for November 2020 release and deployment. The business cites tentative due to IT leadership changes and the fact that agency priorities may cause adjustment to any and all scheduled changes.	Prioritization of projects.	In progress with completion expected by stated due date.	No significant differences.
2018	72	2018-054	Develop Records Retention Requirements and Processes for Case Management System Electronic Records	TANF Cluster	-	DSS	See Finding Number 2019-049				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	72	2019-052	Develop a Process to Maintain Oversight for Third-Party Providers	TANF Cluster	-	DSS	Corrective action is ongoing	DSS, Department of Information Systems (DIS), Department of Information Security and Risk Management (ISRM), and Department of General Services (DGS) will dedicate resources to developing a formal policy, procedure, and process to review and maintain VITA ECOS documentation. Procedures will detail a process to monitor and maintain the VITA ECOS oversight program of third-party SaaS providers. DSS will develop procedures to address inadequate security controls identified in VITA ECOS documentation. ISRM will coordinate with DGS to develop a policy that ensures security compliance is enforced as part of the vendor s contractual obligations.	Corrective action is ongoing.	In progress with completion expected by December 31, 2020.	No significant differences.
2019	79	2019-059	Continue Improving Database Security	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services, Department of Information Systems and Department of Information Security and Risk Management are dedicating resources to implementing audit logging and monitoring over the FAAS and VACMS databases. DSS procured physical servers as well as a contract with [REDACTED] for 250GBs of real-time audit log capacity to implement audit logging and monitoring. A [REDACTED] contractor has been hired to work with DSS personnel to connect [REDACTED] and other server and application logs to [REDACTED]. The [REDACTED] contractor will also help develop procedures, reports, and queries to monitor specific security events, use cases, and audit requirements.	Repeat due to logging and monitoring issues not resolved.	In progress with completion expected by stated due date.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								FAAS audit logs are scheduled to be sent to █████ starting and audit requirements. FAAS audit logs are scheduled to be sent to █████ starting December 2019. VACMS █████ Audit logs are currently being sent and loaded into █████; Alan Rogers, DSS Security Analyst, is in process of developing queries related to monitoring suspicious admin and super user actions. Additional queries and alerts will then be developed to identify potential inappropriate accesses.			
2018	75	2018-058	Continue Improving Database Security	TANF Cluster	-	DSS	See Finding Number 2019-059				
2017	51	2017-031	Improve Database Security for Financial Reporting System	N/A	-	DSS	See Finding Number 2018-058				
2017	52	2017-032	Continue Improving Database Security for Case Management System	Medicaid Cluster	-	DSS	See Finding Number 2018-058				
2016	32	2016-017	Improve Database Security	Medicaid Cluster	-	DSS	See Finding Number 2017-032				
2019	83	2019-063	Continue Improving IT Risk Management Program	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Department of Social Services, Information Security and Risk Management Division is in the process of reviewing candidates for the unfilled Risk Manager position. The Risk Manager's job duties will include updating data classification for sensitive systems, conducting and updating risk assessments, conducting and updating system security plans, and developing corrective action plans for outstanding risks.	Partial repeat; small percentage of SSP, RA, DC not completed.	In progress with completion expected by stated due date.	No significant differences.
2018	44	2018-025	Improve IT Risk Management and Contingency Planning Program	TANF Cluster	-	DSS	See Finding Number 2019-063				
2019	105	2019-084	Ensure Compliance with Conflict of Interests Act	N/A	-	DSS	Resolved - Corrective action is completed				
2018	98	2018-082	Ensure Statement of Economic Interest Filers Complete Required Training	N/A	-	DSS	See Finding Number 2019-084				
2017	104	2017-082	Obtain and Retain Statement of Economic Interest Training Records	N/A	-	DSS	See Finding Number 2018-082				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	110	2019-088	Improve Controls over the Income Verification for the TANF Program	TANF Cluster	-	DSS	Corrective action is ongoing	The Division of Benefit Programs currently has an active change request with the Division of Enterprise Systems to automate the IEVS process. The process is identified as mandatory in the policy manual, therefore there is no need to update the guidance. Additional monitoring of agency processes will be put in place until the change request implementing automation is put in place.	The changes are being implemented and others are in progress.	The implementation of automated IEVS process is anticipated to be implemented in May 2020. This functionality is expected to be delivered in the August Release slated at the end of August and should be functional at or before September 1, 2020.	No significant differences.
2018	104	2018-087	Improve Controls over Income Verification for the Temporary Assistance for Needy Family Program	TANF Cluster	-	DSS	See Finding Number 2019-088				
2019	111	2019-089	Improve Controls over SNAP Federal Reporting	N/A	-	DSS	Corrective action is ongoing	Since the audit, Finance has worked with Information Technology to correct the VaCMS EBT Reconciliation Report to properly account for all transaction types. The beginning balance has been updated in VaCMS and the report and reconciliation process are currently working. Finance will bring discrepancies between VaCMS and Conduent to the attention of Information Technology management within 24 hours of discovery for research of the underlying information. If the discrepancy cannot be resolved, Finance will also bring this to the attention of Benefit Programs management and the CFO. Finance has also begun requiring supervisor approval of the SNAP EBT on the monthly reconciliation. DSS would be able to report their data monthly and have the capability to edit their "initial" and "interim" monthly aggregate data submittals, as well as designate when the data are available to meet the quarterly reporting requirements.	The changes are being implemented and others are in progress.	In progress with completion expected by stated due date.	No significant differences.
2018	108	2018-091	Improve Controls over Federal Reporting	SNAP Cluster	-	DSS	See Finding Number 2019-089				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2019	112	2019-090	Ensure Subrecipient Reviews Adhere to Monitoring Plan	93.569 93.658 93.659 93.667 93.775 93.777 93.778 93.558	-	DSS	Corrective action is ongoing	According to DSS policy, each subrecipient is to be monitored onsite at least once every three years. The DFS is unique in that subrecipients can be any agency, nonprofit, or any other state agency awarded federal funding to administer federal programs. Mechanisms to award federal funding include grants, memorandums of agreement (MOA), and requests for application (RFA). Due to differences in funding mechanisms, subrecipients classify as local agencies or non-local agencies. However, a Subrecipient staff has been hired as of December 25, 2019 and already reviewing departmental monitoring plans and process. Subrecipient monitoring involves conducting on-site and desk reviews, the collection and analysis of critical documents, and reporting the findings by each program unit s requirements of the review to the DFS subrecipient monitoring coordinator.	The agency did not have a Subrecipient monitoring staff for nearly two years.	Finding 2017-032 was marked as FOIAE under §2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls. Corrective action updates will be provided to the Auditor of Public Accounts under separate cover.	No significant differences.	
2018	110	2018-093	Ensure that Subrecipient Reviews Adhere to Monitoring Plan	10.561, 93.558, 93.568, 93.778	-	DSS	See Finding Number 2019-090					
2019	113	2019-091	Continue to Improve Controls over Subrecipient Monitoring	93.569 93.658 93.659 93.667 93.775 93.777 93.778 93.558	-	DSS	Corrective action is ongoing	According to OMB Circular A-133, A pass-through entity shall monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. The condition in part, requires the subrecipient that expects to expend more than \$750,000	The agency did not have a Subrecipient monitoring staff for nearly two years.	Enhancements continue regarding the content and use of the [REDACTED] database to further facilitate the Subrecipient Monitoring activities for Family Services. DSS expects to continue to mature the [REDACTED] functionality through September 2020.	No significant differences.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

in federal funds during their fiscal year to submit on-line to the Federal Audit Clearinghouse the subrecipients auditor's report. Additional, RFA's also include a Cover Sheet in which the subrecipient identifies 1) expect to expend more than \$750,000 in federal funds during their fiscal year and 2) the subrecipient fiscal year. Furthermore, DSS Subrecipient staff has meet with all the department staff responsible for monitoring with the Administrators to address controls. Also DSS [REDACTED] database where all subrecipient documents are uploaded is being review and updated to remove access to staff who don't need to or left the agency.

2018	109	2018-092	Improve Process and Controls over Subrecipient Monitoring	10.561, 93.558, 93.568, 93.778	-	DSS	See Finding Number 2019-091				
2018	35	2018-018	Improve the Billing Process	N/A	-	DSS	Resolved - Corrective action is completed				
2018	105	2018-088	Update the Work Verification Plan for the Temporary Assistance for Needy Family Program	TANF Cluster	-	DSS	Corrective action is ongoing	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	Corrective Action is ongoing.	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	No significant differences.

Department of Corrections

2019	51	2019-029	Perform Annual Access Review of Information Systems	N/A	-	DOC/CA	Resolved - Corrective action is completed				
2018	51	2018-045	Perform Annual Access Review of Information System	N/A	-	DOC/CA	See Finding Number 2019-029				
2019	101	2019-079	Improve Documentation and Timeliness of Retirement Benefits System Reconciliations	N/A	-	DOC/CA	Resolved - Corrective action is completed				
2018	101	2018-084	Document Retirement Benefits System Reconciliations	N/A	-	DOC/CA	See Finding Number 2019-079				

Virginia Alcoholic Beverage Control Authority

2019	51	2019-030	Improve Logical Access Controls for Users with Privileged Access	N/A	-	ABC	Resolved - Corrective action is completed				
2018	64	2018-046	Improve Logical Access Controls for Users with Privileged Access	N/A	-	ABC	See Finding Number 2019-030				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	64	2019-043	Improve Database Security	N/A	-	ABC	Corrective action is ongoing	Virginia ABC will adopt the appropriate benchmark in order to align with industry best practice and implement the controls and configurations within ABC capability. For any that remain, Virginia ABC will document agency business needs, explore mitigating, compensating controls, and will pursue security exceptions as may be necessary. Virginia ABC will update progress, on a quarterly basis, with the Virginia Department of Accounts (DOA).	Corrective action is ongoing.	Work is underway to implement the recommended changes and Virginia ABC has met with the APA ISS auditor to gain clarity on next steps to ensure future compliance.	Work will be completed by March 26, 2021.
2019	76	2019-056	Improve Security Awareness Training Program	N/A	-	ABC	Corrective action is ongoing	Virginia ABC will require users to take annual security awareness training within a set time of assignment and will produce monthly tracking reports communicated to directors throughout the organization and quarterly reports to the Virginia ABC Board. All users who have not completed training after the set period of time will have their accounts disabled until the training is complete. Virginia ABC will also establish a program for new hires to take training as an integrated part of the current new employee orientation. Virginia ABC will also conduct role-based security training for all appropriate employees. Virginia ABC will update progress, on a quarterly basis, with the Virginia Department of	Corrective action is ongoing.	Internal Audit and Information Security (InfoSec), along with HR, have deployed 2 of 3 training modules. The team is also monitoring end user completion of the training.	The PCI assessment and coronavirus pandemic has put the effort behind initial expectations.

Department of Motor Vehicles

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	50	2019-028	Continue Improving Controls for Processing Access Terminations and Changes	N/A	-	DMV	Corrective action is ongoing	The Department of Motor Vehicles understands the need for timely account disablement for separating employees and has made significant progress on DMV internal controls. In the evaluation of the controls supporting this process DMV considered all technical controls and those requiring human interaction.	DMV is not unique with trying to maintain compliance with security controls for timely terminations, any agency that feels their fully compliant has not performed a complete review of their environment against the controls. With all the effort DMV has, and continues, to invest in this process DMV feels that this not a finding significant enough to warrant a repeat finding, it's just evidence of the work that continues for a process that is extremely hard to manage which everyone in the Commonwealth is having issues maintaining compliance with.	HR Director sent Email sent to Executive Staff on the importance of completing the SAR-13 for timely terminations. This was shared throughout the agency, top-down. New DMV Intranet site created for employees "Leaving DMV" that includes the requirement for supervisors and managers to submit the SAR-13 as their first step. New Employment Termination Checklist that in the instructions has you stop and complete the form before proceeding and then addresses it again later. Agency-wide interviews with the staff to gather their concerns with the account provisioning process (including terminations) and options to streamline the process to ensure compliance. An update to the DMV System Access Request form 13 (SAR13) to incorporate many of the requested changes to make the form easier and faster for managers and supervisors. Updated the browser compatibility of the SAR13 so managers and supervisors can now use the default Chrome browser. Expanded the Account Security Office (ASO) staff by adding 3 new P-14 positions. This gives those supervisors that are still unsure what to do for terminating a person's access someone to consult On boarded [REDACTED]. Impact to timeline: The COVID-19 pandemic has made it difficult to make significant progress in the last 4 months. Pushing the date back to allow us time to regroup.	No significant differences.
2018	62	2018-043	Ensure Timely Notification of Terminations and Transfers	N/A	-	DMV	See Finding Number 2019-028				
2019	74	2019-054	Practice Oversight of Service Providers Throughout the Lifecycle of a Project	N/A	-	DMV	Resolved - Corrective action is completed				
2019	98	2019-077	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	N/A	-	DMV	Resolved - Corrective action is completed				
2019	103	2019-082	Improve Internal Controls for Reviewing Exceptions in the Commonwealth's Retirement System	N/A	-	DMV	Resolved - Corrective action is completed				
2019	119	2019-096	Implement Separation of Duties over Accounts Receivable Resulting from Dealership Transactions	N/A	-	DMV	Resolved - Corrective action is completed				

Department of Transportation

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	28	2019-010	Improve Financial Reporting of Infrastructure Assets	N/A	-	VDOT	Corrective action is ongoing	VDOT will improve and update its procedures and methodology for reporting of Infrastructure. This includes working with other divisions to better understand the data in ancillary systems as it relates to the reporting categories VDOT uses for financial reporting. VDOT is also working with other states to knowledge share and identify best practices.	Corrective action is ongoing.	Process improvements discussed with APA on June 15, 2020. Procedures updated and submitted for review July 8, 2020 and should be completed by July 31, 2020.	No significant differences.
2019	29	2019-011	Improve Financial Reporting Classification within Net Position	N/A	-	VDOT	Resolved - Corrective action is completed				
2019	52	2019-031	Improve Database Security	N/A	-	VDOT	Resolved - Corrective action is completed				
2019	115	2019-092	Ensure Performance Evaluations are Completed for Professional Service Contracts	Highway Planning and Construction Cluster	-	VDOT	Resolved - Corrective action is completed				
2019	116	2019-093	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Highway Planning and Construction Cluster	-	VDOT	Corrective action is ongoing	The Department understands the importance of making sure that recommendations identified through the Construction Quality Improvement Program (CQIP) are implemented. VDOT will identify all CQIP reports that have pending follow-up activities that exceed 30 days and elevate them to the applicable District Construction Engineer and Assistant State Construction Engineer to ensure that they are completed; this will occur monthly. Further, this item will be discussed at the regularly scheduled District Construction Engineer Community of Practice meetings to ensure that CQIP follow-up activities are addressed. The Department will also look into the feasibility of employing an automated recommendations are implemented in the future.	Corrective action is ongoing.	The STB has reviewed and approved the development of the software solution that will automate the current reporting process. The Construction Division is currently working with IT developing the application and solution. This will include automating the workflow for follow-up reviews as noted in the APA report.	No difference - STB approved development of automation software, which was the only remaining open item.
2018	33	2018-016	Enhance Review of Accounts Receivable for Financial Reporting	N/A	-	VDOT	Resolved - Corrective action is completed				
2018	37	2018-020	Improve Financial Reporting of Infrastructure Assets with Proactive Policies and Procedures	N/A	-	VDOT	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

State Corporation Commission

2014	56	2014-033	Improve Information Security Program	N/A	-	SCC	Corrective action is ongoing	The Committee responsible for adopting the policies applicable to the Information Security Program will continue their review of the policies that have been drafted so the policies can be adopted and implemented.	The prior roadmap for remediation as reported in the June 30, 2019 CAP was altered and a new roadmap for remediation was developed for the completion of the ten policy documents. The plan was to have the policies approved by the end of the 2nd quarter of 2020. The new roadmap plan was impacted when the SCC's Information Security Officer departed in February 2020 and with the rise of the pandemic in March 2020.	Subsequent to June 30, 2020, the ten policy documents have been approved and adopted by the SCC.	No significant differences.
------	----	----------	--------------------------------------	-----	---	-----	------------------------------	--	---	--	-----------------------------

Virginia Lottery

2019	61	2019-040	Improve Server Operating System Security	N/A	-	VAL	Resolved - Corrective action is completed				
2018	82	2018-066	Improve Server Operating System Security	N/A	-	VAL	See Finding Number 2019-040				

FEDERAL AWARD FINDINGS

U. S. Department of Agriculture

2019	53	2019-032	Implement Process for Ongoing Monitoring of System Access ⁽¹⁾	Child Nutrition Cluster	-	DOE/COO	Resolved - Corrective action is completed				
2018	45	2018-026	Improve Web Application Security ⁽¹⁾	10.557	-	VDH	See Finding Number 2019-039	System application is subject to releases as scheduled by the System's states' user group.  This technology upgrade is currently planned for release 2.5 which the user group has scheduled for EARLY 2021. A finalized schedule for release 2.5 is due to the user group in LATE 2020. DXC (software vendor) notified in July 2019 of vulnerabilities identified in Quarterly VITA scan. Systems application continues to make progress on the software releases, security vulnerabilities and testing. VDH is on track to receive a new release which has security setting changes by August in UAT.	Still in progress.	Corrective Action Plan is now with the OIM. ISO and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely reviews are done.	This finding was deemed by APA as ongoing as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								VDH is validating the new environment and is in the process of submitting a request to VITA to do a scan on for Systems UAT. Regarding VIIS : Since the last update, VDH is negotiating a new contract with DXC LLC. The Immunization application will be moved to the cloud hosted environment by December 2020. The ECOS was approved in June 2020. Two security exceptions have been approved by Agency Head.			
2018	108	2018-091	Improve Controls over Federal Reporting ⁽¹⁾	SNAP Cluster	-	DSS	See Finding Number 2019-089	Since the audit, Finance has worked with Information Technology to correct the VaCMS EBT Reconciliation Report to properly account for all transaction types. The beginning balance has been updated in VaCMS and the report and reconciliation process are currently working. Finance will bring discrepancies between VaCMS and Conduent to the attention of Information Technology management within 24 hours of discovery for research of the underlying information. If the discrepancy cannot be resolved, Finance will also bring this to the attention of Benefit Programs management and the CFO. Finance has also begun requiring supervisor approval of the SNAP EBT on the monthly reconciliation. DSS would be able to report their data monthly and have the capability to edit their "initial" and "interim" monthly aggregate data submittals, as well as designate when the data are available to meet the quarterly reporting requirements.	The changes are being implemented and others are in progress.	In progress with completion expected by stated due date.	No significant differences.
2018	111	2018-094	Comply with Federal Requirement over High-Risk Vendors ⁽¹⁾	10.557	-	VDH	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2018	112	2018-095	Improve Controls over WIC Information System Access ⁽¹⁾	10.557	-	VDH	Corrective action is ongoing	The IT Support Team within DCN will distribute the WIC System Access Report on a monthly basis (by 1st week of every month) with a five (5) day response period for the LHDs to review the report and denote the status of LHD staff with the system. The responses will be recorded on an Excel spreadsheet by the 10th day of every month.	Still in progress.	The WIC System Access Report process has been implemented. As an additional measure of control, requests for new or changes to System user access must be reviewed and approved by the Nutrition Education Liaison. NOTE: This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2019 APA Audit VDH EPPi concurs that supervisors did not submit certifications in a timely manner. However, regarding the access to [REDACTED], it is an external system VDH does not own the system and is in the process of determining if the contract will be renewed.	This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2020 APA Audit.	
2018	114	2018-097	Ensure Adequate Separation of Duties when Certifying WIC Participants ⁽¹⁾	10.557	-	VDH	Resolved - Corrective action is completed					
2018	115	2018-098	Comply with Virginia Administrative Code Requirements for Above-50-Percent Vendors ⁽¹⁾	10.557	-	VDH	Corrective action is ongoing	VDH will draft updates to the Virginia Administrative Code to follow the federal regulations to review new applicants within the first 6 months of authorization to validate that they are not a 50% vendor.	Still in progress.	Language has been drafted and submitted.	This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2020 APA Audit.	
2018	116	2018-099	Develop Procedures to Ensure Price Limits Are Accurately Recorded ⁽¹⁾	10.557	-	VDH	Resolved - Corrective action is completed					
<u>U. S. Department of Commerce</u>												
2017	113	2017-089	Improve Controls over Federal Reporting	Economic Development Cluster	-	VSBA	Resolved - Corrective action is completed					
<u>U. S. Department of Defense</u>												
2017	114	2017-090	Strengthen Internal Controls over Federal Awards	12.401	-	DMA	Corrective action is ongoing	Properly classify all expenses to the correct CFDA number. Update policies and procedures to address how DMA allocates costs by program, project, or facility. Maintain a comprehensive master listing of all term contracts. Conduct a data call for all subordinate procurement departments to identify current term contracts, ending dates, renewal dates etc... Develop and enforce an SOP that captures all term contracts and post them to a common location.	It took a lot longer to get guidance on using eVA as the central repository for contracts than DMA had planned.	The data has been collected and policies written and being staffed internally.	DMA had to adjust the agency's policies and procedures based on continuing guidance from DGS.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2017	116	2017-091	Comply with Statewide and Agency Procurement Policies and Procedures	12.401	-	DMA	Corrective action is ongoing	Obtain date stamps for all offices that receive bids/proposals and other procurement documents instead of hand writing date/time of receipt. Establish a system to ensure copies of bids are posted in a public area.	Corrective action is ongoing.	Guidance was issued and has been written into draft policy.	DMA had to adjust the agency's policies and procedures based on continuing guidance from DGS.	
U. S. Department of Education												
2019	129	2019-104	Improve the Case Management System Access Review Process	84.126	-	DARS	Corrective action is ongoing	The Directors of Vocational Rehabilitation in coordination with the Information Systems staff will ensure that annual performs reviews will be documented within spreadsheet of users, update ISAA forms and make required changes in the case management system and ensure reviews are filed in appropriate location.	Corrective action is ongoing.	Progress has been made to implement the procedures for congruent tracking and updating the reviews and ensure they are recorded in standard location accessible by applicable staff. Additionally, the reviews have been conducted by DARS.	No significant differences.	
2019	130	2019-105	Improve the Eligibility Determination Process for Vocational Rehabilitation	84.126	-	DARS	Corrective action is ongoing	The Division of Rehabilitative Services Director has implemented revised procedures and system reporting to identify clients that are within 30 days of eligibility so that those cases are expedited by staff and management.	Corrective action is ongoing.	As a component of the procedures and training the operational guidance has been implemented and completed to require approval to extend beyond the 60 day requirement. The procedures have been included in training with District Directors and counselors.	No significant differences.	
2019	131	2019-106	Improve Processes to Comply with the Conflict of Interests Act	84.126	-	DARS	Corrective action is ongoing	The agencies will maintain a list of positions of trust and individuals that are required to complete the Statement of Economic Interest and develop training schedule for existing employees. New hires will complete training within two months after hire date. All individuals in positions of trust will complete the training every two years in accordance with the Code of Virginia.	Corrective action is ongoing.	DARS has fully updated its list of positions required to complete the SOEI and developed a process to ensure compliance with the required training. DBVI is maintaining a list and monitoring every two year training schedule.	No significant differences.	
2019	131	2019-106	Improve Processes to Comply with the Conflict of Interests Act	84.126	-	DBVI	Corrective action is ongoing	The agencies will maintain a list of positions of trust and individuals that are required to complete the Statement of Economic Interest and develop training schedule for existing employees. New hires will complete training within two months after hire date. All individuals in positions of trust will complete the training every two years in accordance with the Code of Virginia.	Corrective action is ongoing.	DARS has fully updated its list of positions required to complete the SOEI and developed a process to ensure compliance with the required training. DBVI is maintaining a list and monitoring every two year training schedule.	No significant differences.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
U. S. Department of Education and Social Security Administration												
2019	132	2019-107	Improve Documentation to Show Compliance	84.126 96.001	-	DARS	Corrective action is ongoing	The DDS Director and CFO will provide additional training and communication with the appropriate staff to ensure the documentation is maintained and properly recorded and retained.	Corrective action is ongoing.	The DDS and CFO have updated procedures and conducted training with applicable staff. The DDS fee schedules have been updated and confirmed by SSA. VR reporting and documentation has been updated and prioritized.	No significant differences.	
2019	132	2019-107	Improve Documentation to Show Compliance	84.126 96.001	-	DBVI	Corrective action is ongoing	The DDS Director and CFO will provide additional training and communication with the appropriate staff to ensure the documentation is maintained and properly recorded and retained.	Corrective action is ongoing.	The DDS and CFO have updated procedures and conducted training with applicable staff. The DDS fee schedules have been updated and confirmed by SSA. VR reporting and documentation has been updated and prioritized.	No significant differences.	
2019	134	2019-108	Improve Oversight of Third-Party Service Providers	84.126 96.001	-	DARS	Corrective action is ongoing	The ISO and CIO will require that SOC reports are submitted annually from 3rd party contractors at annual renewal.	Corrective action is ongoing.	The ISO and CIO have begun evaluating the contracts and services that require SOC to ensure compliance within the agreements. Both employees began after the issuance of the findings.	No significant differences.	
2018	120	2018-101	Improve Compliance Over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	GMU	Corrective action is ongoing	GMU changed the population extract rules so that Leave of Absence students have been removed from the enrollment files. Those inadvertently reported as Leave of Absence for the fall semester have been corrected to reflect their status as withdrawn. Changes have been made to [REDACTED] that will assure that all students who have opted to take an enrollment break will be reported as "W". The Third-Party Report Indicator on the report has been unchecked to indicate that GMU students who are taking a leave will not be reported as "A" to the NSLDS. GMU is reviewing University policies and will modify operations and business practices to code students as withdrawn if they drop all their credits.	Corrective action is ongoing.	GMU has taken the initial steps to implement corrective action.	No significant differences.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>A new Business Analyst has been hired to document and assist in improving enrollment reporting to include modifying [REDACTED] time status rules and develop processes to update student enrollment statuses, as appropriate. Also, the Office of Financial Aid will notify the Registrar's Office when they do Return to Title IV (R2T4) calculations on Financial Aid students, and will indicate the correct Withdraw data that should be reported for the student.</p>			
						NSU	Corrective action is ongoing	<p>NSU Financial Aid Office personnel will work with the Registrar to ensure timely and accurate reporting of enrollment verification records as well as error batches from the National Clearinghouse. The following internal control procedures will be implemented to ensure compliance. An enrollment status code of withdrawal will be implemented to capture students who unofficially withdraw during the 10-week and students who final grading periods resulted in all "F" grades. Reports will be generated to capture students who fail to return from each semester. All batches uploaded to the National Clearinghouse will be reviewed to ensure that they are accepted and free of errors. The Registrar Office will notify Financial Aid personnel of all batches sent to the National Clearinghouse during the 30-day process, 10-week and final grading periods, and between semesters breaks for verifying records in NSLDS.</p>	The corrective action plan is ongoing for this finding.	Reports were generated for the official and unofficial fall 2020 withdrawals and the Registrar's office submitted enrollment data to the Clearinghouse and to the National Student Loan Data System (NSLDS).	Enrollment data was submitted accurately and timely.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
						NVCC	Corrective action is ongoing	The College has been working with the VCCS to ensure that the data extract used for enrollment reporting is correct. The Registrar's department will continue to educate faculty and staff on correctly entering enrollment data and class dates to ensure accurate enrollment reporting.	During aid year 2020, The APA determined that Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College. However, NVCC personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated. One underlying cause of the errors is that the school did not transmit separate graduate files to NSLDS.	Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College.	The College Records Office (CRO) will make necessary corrections in the Student Status Confirmation Report (SSCR) within thirty to sixty days of the findings. The Associate Registrar will be added as a responsible party. Management and responsible parties will review current enrollment reporting policies and procedures. Responsible parties will be granted access to make corrections in NSLDS by the NSLDS System Administrator. Create a departmental SSCR schedule calendar, which identifies the file submission upload dates to the Clearinghouse. Collaborate with NVCC Financial Aid to address and resolve key issues. Financial Aid will provide the appropriate assistance in making corrections. Implement a monthly inspection process of the SSCR. Create a query to check Title IV graduates. Review graduate-only files to check for quality control and conformity with Student Information System (SIS). Responsible parties will maintain internal control to comply with applicable laws and regulations. Responsible parties will provide a monthly update to the Dean of College Records and Enrollment Services and Dean of Students.	
						ODU	Resolved - Corrective action is completed					
						PDCCC	Corrective action is ongoing	College management has implemented a quality control review process and workgroup. The Registrar, Financial Aid Coordinator, Dean of Student Affairs, and Return of Aid Processor workgroup will perform the following functions as noted on the calendar: review the NSLDS Roster, disseminate the NSLDS Reporting Manual to the QCR members, increase subsequent reporting to NSC, collaborate on the R2T4 report monthly, and review the graduation file. All corrective actions have been implemented with the exception of the March NSC training session in March 2019.	The Auditor of Public Accounts determined that additional improvements were necessary.	NSC training session. However, in order to prevent future non-compliance, and due to turnover in Financial Aid subsequent to the March training, staff training is ongoing, as is refinement of the QCR process and timeline. Target date for completion is now August 1, 2019 to allow for a full cycle of implementation of the QCR process.	After careful consideration and due to staffing turnover as well as recent issues with file access and upload, PDCCC believes that corrective action is appropriately classified as "on-going" rather than resolved. The college also agreed that a drop box was probably going to be the best option for file transfer moving forward.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
						RU	Corrective action is ongoing	The Registrar's Office immediately began using the conferral date for all students who are not enrolled in the term in which they graduate as standard practice. However, internal validation has not been conducted due to the timing of the availability of NSLDS data. This item will not be marked complete until validation has occurred. In addition, the Registrar's Office is working with Financial Aid to determine the best policy and procedure to ensure effective dates are not overridden in NSLDS due to submission batch data.	This is an on-going finding that was not marked resolved. This is now complete.	Testing of the new process by applicable offices has been completed and verified by Audit and Advisory Services. This is now considered complete.	No significant differences.
						TCC	Corrective action is ongoing	Inaccurate enrollment reporting was mostly found with data for students in the fall 2017 semester. In May 2018, The VCCS successfully implemented an updated file extract addressing students who have unofficially withdrawn as well as improvements with graduation reporting. The College submits an enrollment file to the NSC approximately every 21 days throughout a given semester, and extending beyond the semester not more than 25 days. The College also altered the timeline and order for graduation reporting, which went into effect in August 2018. Both of these changes have resolved the issues stated in the finding. The College will continue to diligently review the Enrollment Error reports and SSCR reports, as well as completing any necessary error resolution in a timely manner. The College will also ensure graduation information is reported timely and completely; with attention to any student reported by the NSC as not having had a graduation row applied to the record.	During aid year 2020, the APA determined that Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.	Tidewater Community College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term.	Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.
						VCU/AD	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
						VPISU/ID	Corrective action is ongoing	Virginia Tech has met with the National Student Clearinghouse and will begin providing a separate graduation file to the Clearinghouse to ensure all "G" records are reported to NSLDS. The production of this file, testing with the National Student Clearinghouse, and creation of an auditing process will be completed by March 31, 2019.	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was the submit a separate G only file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the G only file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete, however in the spring of 2020 Virginia Tech learned from the National Student Clearinghouse that additional adjustments were needed to the G only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.	
						VSU	Corrective action is ongoing	Generate report to capture students who fail to return from a given semester or term to ensure that the enrollment status for these students are reported accurately. Review all batches uploaded to the NSLDS to ensure that batches are accepted without errors, and/or correct errors that are reported. Each Semester, quality control reviews will be conducted in collaboration with staff from the Financial Aid Office to ensure timely and accurate reporting.	Recurrence due to time constraints / ongoing resolution as well as key staff turnover.	Staff have met with another school to assist with cleanup of data that was causing errors when uploading enrollment data to Clearinghouse. This helped eliminate numerous errors. VSU is in the process of hiring additional staff to assist with review of the Clearinghouse/NSLDS files.	No significant differences from initial finding.	
2015	103	2015-098	Improve Compliance Over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	NSU	See Finding Number 2018-101					
						PDCCC	See Finding Number 2018-101					
2018	123	2018-102	Properly Process Return of Title IV Calculations	Student Financial Assistance Programs Cluster	-	NSU	Corrective action is ongoing	NSU Financial Aid Office will amend its Return of Title IV Funds policy to include the following controls. Upon receipt of the 10-week and final grading reports from the Registrar's Office,	The corrective action plan is ongoing for this finding.	The Certification Form of Countable Days in the Semester has been developed to ascertain the following: semester, first day of classes, breaks (start and end dates), last day of classes, number of break days, number of countable days in the semester and	Additional certification form was developed to help ensure the correct number of days are being used when changes in the semester occur, such as extension of spring break. The Retroactive Withdrawal Policy was revised to allow students to apply for	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
								<p>notifications will be sent to students who receive all F grades. Students will be given five business days from the date of the letter and/email to respond. Once the letters/emails are sent, the Financial Aid staff will proceed with performing return of funds calculations, adjustments in aid, notification to Student Accounts and notification to students of revisions in their award. Financial Aid staff will reinstate aid upon receipt of written notification from students and professors that solidifies that the student earned the grades received by class attendance, tests and examinations and/or any assigned requirements. This process will eliminate performing return of funds calculations during timeframes closure.</p>		<p>the midpoint date for unofficial withdrawals. The form must be accompanied with a copy of the academic year calendar and the Colleague Financial Aid award period set-up screens (AWPD). The Certification Form must be completed for each semester and must be certified by the Return of Title IV Coordinator, Associate Director of Financial Aid, University Registrar, and the Director of Financial Aid. All required signatures must be obtained certifying the accuracy of the dates prior to processing Return of Funds (see attachment). NSU is of the opinion that this will remedy the issue with incorrect dates entered and the calculation of countable days within a term. Additionally, The Director of Financial Aid, Dean of Students, and University Registrar revised the University's existing Retroactive Withdrawal Policy.</p>	<p>a retroactive withdrawal within one semester of the academic year in which the student stopped attending classes.</p>	
2018	124	2018-103	Improve Notification of Awards to Students	Student Financial Assistance Programs Cluster	-	NSU	Resolved - Corrective action is completed					
2018	126	2018-104	Improve Reporting to the Common Origination and Disbursement System	Student Financial Assistance Programs Cluster	-	VSU	Resolved - Corrective action is completed					
U. S. Department of Health and Human Services												
2019	40	2019-020	Perform System Access Reviews ⁽¹⁾	93.917	-	VDH	Corrective action is ongoing	<p>Until September 2019, the Business Analyst was sending out User Access reports to all 35 Health districts individually and the coordinators responded if the report is correct or any changes need to be made or any user must be deactivated from their Health District and changes were made based on their response accordingly.</p>	Still in progress.	<p>Corrective Action Plan is now with the OIM and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely removal.</p>	<p>This finding was deemed by APA as on-going as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.</p>	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	56	2018-037	Perform Financial System Access Reviews ⁽¹⁾	N/A	-	VDH	See Finding Number 2019-020	<p>Local Agency and Central office systems have begin again to provide access monthly reports. Since October 2019 there's a new process in place on how system access must be provided for each LA staff from the Health District. Each users role was reviewed to ensure they had the appropriate access based on their position. New access is provided for each staff member based on their roles and responsibilities once appropriate training is completed. This process is managed by the Nutrition Education Liaison. Currently, the Business Analyst generates one consolidated Local Agency User access report on a monthly basis and uploads them on VDH internal website.</p> <p>An email is sent to all 35 Health Districts Coordinators to have them review their Health District report and let the Business Analyst know of any changes or any staff member's access deactivation. Responses are only needed if they find an error or need any changes/corrections. OFM concurs with the findings and will evaluate the current practice and implement the necessary procedures to ensure that all reviews are done in a timely manner with the appropriate level of review and sign-off. Furthermore, VDH is reviewing access procedures for these systems and exploring automated procedures for both. VDH is in the process of collecting all information needed to create a new process of reviewing access. HRIS access on a monthly basis. This access is updated to a master list of users that is reviewed against daily separations.</p>			

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	45	2019-024	Remove Separated Employee Access in a Timely Manner ⁽¹⁾	Medicaid Cluster	-	DMAS	Corrective action is ongoing	In January 2019, DMAS implemented a K-2 Workflow to ensure all divisions receive uniform notification and acknowledge when they completed the assigned tasks. This gives more visibility to the process. In December 2019, the CISO Office of Compliance and Security (OCS) notified all agency supervisors of the gaps arising out of delayed notification. OCS will continue to work with HR on improving the K2 WorkFlow process to ensure supervisors and managers are properly following the exit clearance process. HR has been monitoring the system to ensure all separated employees have been entered into the system. HR includes this process in the quarterly HR Compliance and Process Training for DMAS Managers. OCS reviewed its process and identified a control gap. OCS changed the process to ensure system access is removed before signing off in the K-2 workflow that the task was completed. Access is removed on the last day of work which meets or exceeds the Security Standard. OCS Updated its policy to accurately state that access must be removed within 24 hours after separation.	DMAS continues to work on this process.	OCS has communicated manager responsibility.	OCS is looking to bring the system into the new Single Sign On (SSO) process, this should help improve performance.
2018	118	2018-040	Remove Access to the Claims Processing System in a Timely Manner ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2019-024				
2017	34	2017-016	Remove Access to the Current Claims Processing System in a Timely Manner ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2018-040				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	58	2019-037	Improve Web Application Security ⁽¹⁾	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services (DSS), Division of Enterprise Systems (DES) and Division of Information Security and Risk Management (ISRIM) concur with the above management point. The Division of Enterprise Systems will dedicate resources to remediate security [REDACTED]. [REDACTED]. ISRIM will dedicate resources to including CommonHelp in the [REDACTED] continuous logging and monitoring solution.	Corrective action is ongoing.	In progress with completion expected by March 1, 2021.	No significant differences.
2019	60	2019-039	Improve Web Application Security ⁽¹⁾	93.268	-	VDH	Corrective action is ongoing	System application is subject to releases as scheduled by the System's states' user group. [REDACTED] This technology upgrade is currently planned for release 2.5 which the user group has scheduled for EARLY 2021. A finalized schedule for release 2.5 is due to the user group in LATE 2020. DXC (software vendor) notified in July 2019 of vulnerabilities identified in Quarterly VITA scan. Systems application continues to make progress on the software releases, security vulnerabilities and testing. VDH is on track to receive a new release which has security setting changes by August in UAT. VDH is validating the new environment and is in the process of submitting a request to VITA to do a scan on for Systems UAT. Regarding VIIS : Since the last update, VDH is negotiating a new contract with DXC LLC. The Immunization application will be moved to the cloud hosted environment by December 2020. The ECOS was approved in June 2020. Two security exceptions have been approved by Agency Head.	Still in progress.	Corrective Action Plan is now with the OIM. ISO and CIO are working with different departments to ensure the proper mechanisms are in place to ensure timely reviews are done.	This finding was deemed by APA as ongoing as of June 30, 2020 as a result of it being a repeat finding for the FY2020 APA Audit.
2018	45	2018-026	Improve Web Application Security ⁽¹⁾	10.557	-	VDH	See Finding Number 2019-039				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	69	2019-049	Develop Records Retention Requirements and Processes for Case Management System ⁽¹⁾	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services, Division of Enterprise Systems has Change Request CR435: Records Purge and Retention tentatively on the schedule for November 2020 release and deployment. The business cites tentative due to IT leadership changes and the fact that agency priorities may cause adjustment to any and all scheduled changes.	Prioritization of projects.	In progress with completion expected by stated due date.	No significant differences.
2018	118	2018-054	Develop Records Retention Requirements and Processes for Case Management System Electronic Records ⁽¹⁾	TANF Cluster	-	DSS	See Finding Number 2019-049				
2019	71	2019-051	Complete and Approve the System Security Plan ⁽¹⁾	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS OCS reviewed the latest update received from Conduent in January 2020 and communicated the major gaps in February 2020. OCS has approved 147 out of 450 controls but many are still not at a maturity level that OCS expects for a compliant system. Over the next quarter, DMAS OCS will work with Conduent through direct weekly meetings with the SMEs at Conduent to review individual controls. DMAS OCS will validate the documentation that supports the controls. The next check point for phase 1 will be March 31, 2020 with a goal of over 200 controls approved. DMAS OCS will approve the SSP after it thoroughly reviews the documentation and ensures that the SSP meets the COV Information Security Standards (SEC501-11.1 PL-2 – System Security Plan). OCS will set deadlines for Conduent with the overall completion date to be June 30, 2020, and will work with the DMAS Contract Monitor for Conduent to prioritize this requirement.	DMAS continues to work on this process.	OCS will hire more to help with this process.	OCS is developing a formal approval process in Archer to record the state of the SSP, as well as capturing approvals from DMAS personnel.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	72	2019-052	Develop a Process to Maintain Oversight for Third-Party Providers ⁽¹⁾	TANF Cluster	-	DSS	Corrective action is ongoing	DSS, Department of Information Systems (DIS), Department of Information Security and Risk Management (ISRM), and Department of General Services (DGS) will dedicate resources to developing a formal policy, procedure, and process to review and maintain VITA ECOS documentation. Procedures will detail a process to monitor and maintain the VITA ECOS oversight program of third-party SaaS providers. DSS will develop procedures to address inadequate security controls identified in VITA ECOS documentation. ISRM will coordinate with DGS to develop a policy that ensures security compliance is enforced as part of the vendor s contractual obligations.	Corrective action is ongoing.	In progress with completion expected by December 31, 2020.	No significant differences.
2019	79	2019-059	Continue Improving Database Security ⁽²⁾	Medicaid Cluster	-	DSS	Corrective action is ongoing	The Virginia Department of Social Services, Department of Information Systems and Department of Information Security and Risk Management are dedicating resources to implementing audit logging and monitoring over the FAAS and VACMS databases. DSS procured physical servers as well as a contract with ██████████ for 250GBs of real-time audit log capacity to implement audit logging and monitoring. A ██████████ contractor has been hired to work with DSS personnel to connect ██████████ and other server and application logs to ██████████. The ██████████ contractor will also help develop procedures, reports, and queries to monitor specific security events, use cases, and audit requirements.	Repeat due to logging and monitoring issues not resolved.	In progress with completion expected by stated due date.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>audit logs are scheduled to be sent to [redacted] starting and audit requirements. [redacted] audit logs are scheduled to be sent to [redacted] starting December 2019. VACMS [redacted] Audit logs are currently being sent and loaded into [redacted]; [redacted] is in process of developing queries related to monitoring suspicious admin and super user actions. Additional queries and alerts will then be developed to identify potential inappropriate accesses.</p>			
2018	118	2018-058	Continue Improving Database Security ⁽¹⁾	TANF Cluster	-	DSS	See Finding Number 2019-059				
2017	51	2017-031	Improve Database Security for Financial Reporting System ⁽¹⁾	N/A	-	DSS	See Finding Number 2018-058				
2017	52	2017-032	Continue Improving Database Security for Case Management System ⁽¹⁾	Medicaid Cluster	-	DSS	See Finding Number 2018-058				
2016	32	2016-017	Improve Database Security ⁽¹⁾	Medicaid Cluster	-	DSS	See Finding Number 2017-032				
2019	83	2019-063	Continue Improving IT Risk Management Program ⁽¹⁾	Medicaid Cluster	-	DSS	Corrective action is ongoing	<p>The Department of Social Services, Information Security and Risk Management Division is in the process of reviewing candidates for the unfilled Risk Manager position. The Risk Manager's job duties will include updating data classification for sensitive systems, conducting and updating risk assessments, conducting and updating system security plans, and developing corrective action plans for outstanding risks.</p>	<p>Partial repeat; small percentage of SSP, RA, DC not completed.</p>	<p>In progress with completion expected by [redacted] stated due date.</p>	<p>No significant differences.</p>
2018	118	2018-025	Improve IT Risk Management and Contingency Planning Program ⁽¹⁾	TANF Cluster	-	DSS	See Finding Number 2019-063				
2019	104	2019-083	Ensure Employees Complete Required Conflict of Interest Training ⁽¹⁾	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2018	118	2018-081	Ensure Employees Complete Required Conflict of Interest Training ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2019-083				
2017	118	2017-081	Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2018-081				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	110	2019-088	Improve Controls over the Income Verification for the TANF Program ⁽¹⁾	TANF Cluster	-	DSS	Corrective action is ongoing	The Division of Benefit Programs currently has an active change request with the Division of Enterprise Systems to automate the IEVS process. The process is identified as mandatory in the policy manual, therefore there is no need to update the guidance. Additional monitoring of agency processes will be put in place until the change request implementing automation is put in place.	The changes are being implemented and others are in progress.	The implementation of automated IEVS process is anticipated to be implemented in May 2020. This functionality is expected to be delivered in the August Release slated at the end of August and should be functional at or before September 1, 2020.	No significant differences.
2018	118	2018-087	Improve Controls over Income Verification for the Temporary Assistance for Needy Family Program ⁽¹⁾	TANF Cluster	-	DSS	See Finding Number 2019-088				
2019	112	2019-090	Ensure Subrecipient Reviews Adhere to Monitoring Plan ⁽¹⁾	93.569 93.658 93.659 93.667 93.775 93.777 93.778 93.558	-	DSS	Corrective action is ongoing	According to DSS policy, each subrecipient is to be monitored onsite at least once every three years. The DFS is unique in that subrecipients can be any agency, nonprofit, or any other state agency awarded federal funding to administer federal programs. Mechanisms to award federal funding include grants, memorandums of agreement (MOA), and requests for application (RFA). Due to differences in funding mechanisms, subrecipients classify as local agencies or non-local agencies. However, a Subrecipient staff has been hired as of December 25, 2019 and already reviewing departmental monitoring plans and process. Subrecipient monitoring involves conducting on-site and desk reviews, the collection and analysis of critical documents, and reporting the findings by each program unit s requirements of the review to the DFS subrecipient monitoring coordinator.	The agency did not have a Subrecipient monitoring staff for nearly two years.	Finding 2017-032 was marked as FOIAE under §2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls. Corrective action updates will be provided to the Auditor of Public Accounts under separate cover.	No significant differences.
2018	118	2018-093	Ensure that Subrecipient Reviews Adhere to Monitoring Plan ⁽¹⁾	10.561, 93.558, 93.568, 93.778	-	DSS	See Finding Number 2019-090				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	113	2019-091	Continue to Improve Controls over Subrecipient Monitoring ⁽¹⁾	93.569 93.658 93.659 93.667 93.775 93.777 93.778 93.558	-	DSS	Corrective action is ongoing	According to OMB Circular A-133, A pass-through entity shall monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. The condition in part, requires the subrecipient that expects to expend more than \$750,000 in federal funds during their fiscal year to submit on-line to the Federal Audit Clearinghouse the subrecipients auditor's report. Additional, RFA's also include a Cover Sheet in which the subrecipient identifies 1) expect to expend more than \$750,000 in federal funds during their fiscal year and 2) the subrecipient fiscal year. Furthermore, DSS Subrecipient staff has meet with all the department staff responsible for monitoring with the Administrators to address controls. Also DSS [REDACTED] database where all subrecipient documents are uploaded is being review and updated to remove access to staff who don't need to or left the agency.	The agency did not have a Subrecipient monitoring staff for nearly two years.	Enhancements continue regarding the content and use of the [REDACTED] database to further facilitate the Subrecipient Monitoring activities for Family Services. DSS expects to continue to mature the [REDACTED] functionality through September 2020.	No significant differences.
2018	118	2018-092	Improve Process and Controls over Subrecipient Monitoring ⁽¹⁾	10.561, 93.558, 93.568, 93.778	-	DSS	See Finding Number 2019-091				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	118	2019-095	Continue Improving the Overpayment Collection Process ⁽¹⁾	Medicaid Cluster	-	DMAS	Corrective action is ongoing	To ensure adequate resources, the Fiscal Division management will evaluate the staffing needs of the Accounts Receivable unit to ensure that not only the critical functions are performed but also adequate controls are in place for effective compliance with state policies. Fiscal already started by filling a staff vacancy to balance the workload of the unit. Also, Fiscal initiated the hiring process for a classified Accounts Receivable Manager and has screened the applicants. Interviews have been scheduled for February 2020. To address the recommendation to "evaluate its current policies, the Fiscal Division is utilizing the experience of the part time contract AR manager to review and update Accounts Receivable policies and procedures. The policies and procedures will updated by May 1, 2020. This review will include the process of establishing a dollar threshold to guide collections efforts as well as clarify policy in terms of business days or calendar days. The DMAS CFO will review and approve the implementation of the proposed updated procedures by May 15, 2020. When the Accounts Receivable Manager is hired, this effort will support implementation before June 30, 2020.	DMAS continues to work on this process.	Fiscal has hired a new lead accountant person and has assigned 4 people to the cases. Fiscal has not been able to hire the A/R Manager due to the freeze in state positions.	The AR overpayment letter generation process was updated. Currently, the invoice date is automatically populated by the [REDACTED] invoice load program by adding 30 days to the NPR date. A program coding change was made in [REDACTED] extending the number of calendar days by 4, adding 34 days to the NPR date. This minor change should significantly reduce the occurrence of invoice letters being late. The A/R transaction status feature in [REDACTED] Financials was implemented December 2019. This automation feature flags active receivable accounts with changes in transactions statuses using date driven parameters. This information is extracted from [REDACTED] and imported to [REDACTED] application and can easily be queried by AR staff and management for review. There was a high volume of cases, approximately 860 cases with a transaction status update for January 2020-February 2020. This automation eliminated manual time that would have been spent extracting and downloading data from [REDACTED] allowing AR staff to focus on case management and referring cases to the designated collection entity timely.
2018	118	2018-017	Continue Improving the Accounts Receivable Collection Process ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2019-095				
2017	107	2017-084	Improve the Accounts Receivable Collection Process ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2018-017				
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process ⁽¹⁾	Medicaid Cluster	-	DMAS	See Finding Number 2017-084				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	125	2019-100	Improve Controls over TANF Federal Performance Reporting	TANF Cluster	-	DSS	Corrective action is ongoing	Findings meeting with Business Areas scheduled for January 24, 2019. Determine if VaCMS Change Request or Defect Tickets need to be developed. Based on the findings defects will be schedule in a 2019 VaCMS release. If Change Request (CR)required, documentation for CR will be developed and the CR will be scheduled for a 2019 release and implemented in 2020.	Corrective action is ongoing.	The findings were adapted in December 2019 and now are operational. Future enhancements are expected to be identified by September 30, 2020.	No significant differences.
2018	118	2018-089	Improve Controls over Federal Performance Reporting	TANF Cluster	-	DSS	See Finding Number 2019-100				
2019	126	2019-101	Ensure Family Services Subrecipient Reviews Adhere to Monitoring Plan	93.658 93.659	-	DSS	Corrective action is ongoing	Division Family Services (DFS) has updated its monitoring plans for FY20 which also includes Subrecipient Monitoring Training for the department and creates a local agency risk assessment tool. DFS has a plan called the DFS Subrecipient Monitoring Plan which guides the process for meeting subrecipient monitoring requirements. The DFS Subrecipient Monitoring Plan addresses the applicable unique attributes and requirements of each program unit; the primary focus is the use of a standard monitoring risk assessment instrument, standard programmatic review instrument, compliance, internal controls, sampling methodology, applicable Office of Management and Budget (OMB) Circulars and state guidance. The DFS Subrecipient Monitoring Plan should overall have only minor revisions from one state fiscal year to another. Division Family Services (DFS) has updated its monitoring plans for FY20 which also includes Subrecipient Monitoring Training for the department and creates a local agency risk	The agency did not have a Subrecipient monitoring staff for nearly two years.	Enhancements and reviews continue regarding the content of training and the future use of a local agency risk assessment tool. DSS expects to continue to mature the training content and risk assessment tool until the beginning of September 2020.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								assessment tool. DFS has a plan called the DFS Subrecipient Monitoring Plan which guides the process for meeting subrecipient monitoring requirements. The DFS Subrecipient Monitoring Plan addresses the applicable unique attributes and requirements of each program unit; the primary focus is the use of a standard monitoring risk assessment instrument, standard programmatic review instrument, compliance, internal controls, sampling methodology, applicable Office of Management and Budget (OMB) Circulars and state guidance. The DFS Subrecipient Monitoring Plan should overall have only minor revisions from one state fiscal year to another.			
2019	127	2019-102	Implement Opioid Grant Sub-Recipient Monitoring	93.788	-	DBHDS	Corrective action is ongoing	DBHDS' Division of Community Behavioral Health has begun the process of developing standardized subrecipient monitoring procedures as well as documentation standards for these procedures for the opioid grant to ensure that CSBs are properly following all requirements.	Policies and procedures were designed and implemented by the deadline, but related monitoring activities were not implemented until July 1, 2020, thus have not had adequate coverage under the new program requirements.	Ensure that new procedures are maintained and that internal monitoring is completed to ensure that the procedures are being followed. If issues arise with the new procedures, apply a continuous quality improvement approach.	No significant differences. COVID-19 has impacted in person reviews but staff have maintained virtual reviews and desk monitoring.
2019	128	2019-103	Provide Federal Award Requirements to Subrecipients	93.788	-	DBHDS	Corrective action is ongoing	DBHDS' Division of Community Behavioral Health has begun the process of providing CSBs with the federal requirements attached to their federal awards. Also, DBHDS' Division of Community Behavioral Health is in the process of developing standards to guide subrecipient monitoring over federal award to ensure that DBHDS will be able to properly monitor whether the CSB complies with federal regulations set forth in the contract.	APA found that some requirements had been added to the performance contract but the overall requirements of a comprehensive Exhibit F and Exhibit Ds detailing the requirements was put into place during the current fiscal year and thus was not in place during the period under review (July 1, 2019-June 30, 2020)	Ensure that Performance Contract Exhibit F and associated Exhibit Ds are updated each year or when new requirements arise.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	118	2018-042	Remove Separated Employees' Access to Critical Systems in a Timely Manner ⁽¹⁾	TANF Cluster	-	DSS	See Finding Number 2019-027	Virginia Department of Social Services (DSS), Department of Organizational Development (OD) and Department of Information Security and Risk Management (ISRM) concur with the above management point. ISRM has met with Organizational Development to develop a process to notify ISRM when an employee's employment status is changing (i.e., termination or transfer). This will help ISRM ensure that access is removed when an employee leaves DSS or moves to a position that no longer requires a given system access. ISRM will use exception reports in the system (e.g., LDAP to Personnel Data Mismatch, Possible Employee Transfer) to identify users that may have separated or transferred, and will remove the users' systems access. ISRM has updated the documented standard operating procedure (SOP) for terminating systems access. The SOP now identifies the system access that is not managed in the system (e.g., ██████████) and the corresponding State employee user groups (e.g., the Division of Child Care & Early Childhood Development, Young Williams). This will help ISRM ensure access is removed for ██████████ when a user separates from DSS. ISRM will perform annual access reviews for ██████████ to ensure that a) user accounts belong to current DSS employees with a valid business need for access; and b) a user has only the least amount of access required to perform assigned job functions. Further, Organizational Development will update the separation and transfer checklist to include Cardinal access removal, as well as any other systems not controlled by the central authentication system.	Point in time audit identified users and accounts that were not terminated. Repeat because process is not air tight and a few systems were not included on Separation Checklist.	In progress with completion expected by stated due date.	No significant differences.
2018	105	2018-088	Update the Work Verification Plan for the Temporary Assistance for Needy Family Program ⁽¹⁾	TANF Cluster	-	DSS	Corrective action is ongoing	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	Corrective Action is ongoing.	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

U. S. Department of Homeland Security

2018	130	2018-108	Continue to Strengthen Internal Controls over Time and Effort Reporting for Federal Grants	97.042 97.067	-	DEM	Resolved - Corrective action is completed			
2016	118	2016-091	Strengthen Internal Controls over Time and Effort Reporting for Federal Grants	97.036	-	DEM	See Finding Number 2018-108			
2018	131	2018-109	Strengthen Internal Controls over Journal Entries	11.549, 20.703, 97.042, 97.067	-	DEM	Resolved - Corrective action is completed			
2018	132	2018-110	Improve Controls over Payroll Adjustments	97.039, 97.042, 97.067	-	DEM	Resolved - Corrective action is completed			

U. S. Department of Justice

2017	120	2017-094	Improve Internal Controls over Financial Reporting	16.575	-	DCJS	Corrective action is ongoing	DCJS has developed a review process to ensure that similar errors will not occur in the future. The quarterly federal financial reports submitted to the Department of Justice will be reviewed for accuracy and initialed by the preparer. The Manager of Grants Administration will then review and initial the reports. The Division Director of Finance and Administration will ensure compliance with this new process which will be immediately implemented.	DCJS based the match on literal interpretation of instructions given by OJP that said, "Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which sharing or match than the level required by the Federal agency)," DCJS reported the match for the period (QTR), but APA said it needed to be the (YTD) period. DCJS disagrees and will be reporting the YTD match up to the required amount based on the instructions above. DCJS did not on initial reports.	DCJS will develop a more detailed Policy and Procedures that addresses the issues identified. Agency will update the step by step process to ensure accuracy.	Match based on YTD expenditures to include total project cost and not period (QTR) expenditures. Will initial reports.
------	-----	----------	--	--------	---	------	------------------------------	--	--	---	--

U.S. Department of Labor

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2019	65	2019-044	Improve Database Security ⁽¹⁾	17.225	-	VEC	Corrective action is ongoing	Due to the FOIA exempt nature of this finding, the detailed planned corrective actions have not been included. The VEC is taking corrective actions to address the weaknesses; one of the weaknesses has been completed and work is continuing to remediate the remaining four weaknesses.	This finding is not a repeat finding.	Due to the COVID-19 pandemic and the unprecedented claims volume, management has focused on achieving the agency's mission of providing unemployment benefits to individuals who have lost their job through no fault of their own. Therefore, there is no change to the status this quarter.	No significant difference.

U.S. Department of Transportation

2019	115	2019-092	Ensure Performance Evaluations are Completed for Professional Service Contracts ⁽¹⁾	Highway Planning and Construction Cluster	-	VDOT	Resolved - Corrective action is completed				
2019	116	2019-093	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented ⁽¹⁾	Highway Planning and Construction Cluster	-	VDOT	Corrective action is ongoing	The Department understands the importance of making sure that recommendations identified through the Construction Quality Improvement Program (CQIP) are implemented. VDOT will identify all CQIP reports that have pending follow-up activities that exceed 30 days and elevate them to the applicable District Construction Engineer and Assistant State Construction Engineer to ensure that they are completed; this will occur monthly. Further, this item will be discussed at the regularly scheduled District Construction Engineer Community of Practice meetings to ensure that CQIP follow-up activities are addressed. The Department will also look into the feasibility of employing an automated recommendations are implemented in the future.	Corrective action is ongoing.	The STB has reviewed and approved the development of the software solution that will automate the current reporting process. The Construction Division is currently working with IT developing the application and solution. This will include automating the workflow for follow-up reviews as noted in the APA report.	No difference - STB approved development of automation software, which was the only remaining open item.

(1) This Finding is also in the "Financial Statement Findings" Section of the "Summary Schedule of Prior Year Audit Findings."

Note: Certain information, marked with a black box, was redacted from the Summary Schedule of Prior Audit Findings because it being Freedom of Information Act Exempt under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF AGRICULTURE						
Non-Stimulus:						
Agricultural Research_Basic and Applied Research	10.001		3,194			1,845,044
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,592,064			2,053,148
Direct and Counter-cyclical Payments Program	10.055		1,341,548			1,341,548
Market Protection and Promotion	10.163		22,814			22,814
Specialty Crop Block Grant Program - Farm Bill	10.170	301-18-026/301-18-029/301-19-035	68,541		61,903	644,829
Pass-Through From Penn State University	10.170			17,429		644,829
Organic Certification Cost Share Programs	10.171		30,582			30,582
Local Food Promotion Program	10.172		130,777			130,777
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		702,532			702,532
Grants for Agricultural Research, Special Research Grants	10.200		50,230			1,145,337
Pass-Through From Auburn University	10.200			321,141		1,145,337
Pass-Through From Mississippi State University	10.200			6,142		1,145,337
Pass-Through From Southern Regional Aquaculture Center	10.200			29,519		1,145,337
Pass-Through From University of Florida	10.200			1,006		1,145,337
Sustainable Agriculture Research and Education	10.215					123,933
Pass-Through From North Carolina State University	10.215			63		123,933
Pass-Through From University of Georgia	10.215			74,397		123,933
1890 Institution Capacity Building Grants	10.216		1,185,703		20,153	1,185,703
Higher Education - Institution Challenge Grants Program	10.217		33,060			63,215
Pass-Through From University of Maine	10.217			29,155		63,215
Higher Education - Multicultural Scholars Grant Program	10.220		17,873			17,873
Community Food Projects	10.225		54,975			54,975
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		25,577			45,756
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		117,750			452,878
Consumer Data and Nutrition Research	10.253		3,389			23,405
Homeland Security Agricultural	10.304					30,103
Pass-Through From University of Florida	10.304			30,103		30,103
Agriculture and Food Research Initiative (AFRI)	10.310		249,068		102,622	5,799,988
Pass-Through From University of Maine	10.310			44,414		5,799,988
Beginning Farmer and Rancher Development Program	10.311		192,025		36,577	216,287
Pass-Through From Penn State University	10.311			4,832		216,287
Pass-Through From University of California, Santa Cruz	10.311			19,430		216,287
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		206,144		101,909	258,582
Pass-Through From Local Food Hub Incorporated	10.328			4,529		258,582
Pass-Through From University of Tennessee	10.328			47,909		258,582
Crop Protection and Pest Management Competitive Grants Program	10.329		223,349			235,718
Food Insecurity Nutrition Incentive Grants Program	10.331		9,236			26,628
Pass-Through From Local Environmental Agriculture Project Incorporated	10.331			17,392		26,628
Veterinary Services Grant Program	10.336		7,630			7,630
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		213,152			213,152
Rural Community Development Initiative	10.446		72,600			72,600
Risk Management Education Partnerships	10.460		65,403			65,403
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,974,812			1,974,812
Food Safety Cooperative Agreements	10.479		359,644			359,644
Cooperative Extension Service	10.500		10,937,096		21,518	11,211,468
Pass-Through From Auburn University	10.500			14,317		11,211,468
Pass-Through From The Ohio State University	10.500			22,619		11,211,468
Pass-Through From University of Arkansas Cooperative Extension Service	10.500			73,355		11,211,468
Pass-Through From University of Idaho	10.500			4,153		11,211,468
Pass-Through From University of Minnesota	10.500			1,107		11,211,468
Agriculture Extension at 1890 Land-grant Institutions	10.512		1,022,978			1,022,978
Expanded Food and Nutrition Education Program	10.514		248,218			248,218
CACFP Training Grants	10.536		20,463			20,463
Food Donation	10.550					37,482
Pass-Through From Virginia Local Governments	10.550			37,482		37,482
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		75,343,508		3,374,888	75,343,508
Child and Adult Care Food Program	10.558		40,824,390		39,965,355	43,078,982
State Administrative Expenses for Child Nutrition	10.560		5,977,545		46,989	6,013,853
WIC Farmers' Market Nutrition Program (FMNP)	10.572		31,841		20,665	31,841
Team Nutrition Grants	10.574		124,406			124,406
Farm to School Grant Program	10.575		9,506			9,506
Senior Farmers Market Nutrition Program	10.576		392,720		359,480	392,720
WIC Grants To States (WGS)	10.578		546,367			546,367
Child Nutrition Discretionary Grants Limited Availability	10.579		687,402		686,406	687,402

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Fresh Fruit and Vegetable Program	10.582		3,709,068		3,709,068	3,709,068
Child Nutrition Direct Certification Performance Awards	10.589		20,555		20,555	20,555
Healthy, Hunger-Free Kids Act of 2010 Childhood Hunger Research and Demonstration Projects	10.592		342,503		328,730	342,503
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.596		38,275			38,275
USDA Local and Regional Food Aid Procurement Program	10.612					96,896
Pass-Through From CounterPart	10.612			96,896		96,896
Pass-Through From Texas A&M Forest Service	10.664			2,500		2,355,133
Cooperative Forestry Assistance	10.664		2,276,139		503,329	2,355,133
Wood Utilization Assistance	10.674		85,957			189,725
Urban and Community Forestry Program	10.675					2,012
Pass-Through From University of Minnesota	10.675			2,012		2,012
Forest Legacy Program	10.676		498,300			498,300
Forest Stewardship Program	10.678		92,967		27,203	102,422
Pass-Through From National Fish & Wildlife Foundation	10.678			9,455		102,422
Forest Health Protection	10.680		1,195,464			2,197,653
Pass-Through From Slow the Spread Foundation	10.680	19-01-07		17,186		2,197,653
National Fish and Wildlife Foundation	10.683		22,206			22,206
International Forestry Programs	10.684		213,873			213,873
Good Neighbor Authority	10.691		10,044			10,044
State & Private Forestry Hazardous Fuel Reduction Program	10.697		116,874			116,874
Cooperative Fire Protection Agreement	10.703		75,937			75,937
Technical Assistance and Training Grants	10.761		50,198			50,198
Distance Learning and Telemedicine Loans and Grants	10.855		54,178			54,178
Rural Energy for America Program	10.868		14,220			14,220
Soil and Water Conservation	10.902		232,855		8,155	512,110
Pass-Through From Alcorn University	10.902			37,443		512,110
Pass-Through From Chesapeake Bay Foundation	10.902					512,110
Incorporated	10.902			1,537		512,110
Pass-Through From Minority Outreach Network	10.902			61,553		512,110
Pass-Through From National Fish & Wildlife Foundation	10.902			3,630		512,110
Pass-Through From US Endowment for Forestry & Communities	10.902			57,300		512,110
Environmental Quality Incentives Program	10.912		326,334		30,250	765,246
Pass-Through From Cornell University	10.912			821		765,246
Pass-Through From Sustainable Chesapeake	10.912			40,637		765,246
Conservation Stewardship Program	10.924		3,239			3,715
Regional Conservation Partnership Program	10.932		11,234			26,089
Pass-Through From Blue Ridge Prism	10.932			6,016		26,089
Cochran Fellowship Program-International Training-Foreign Participant	10.962		85,097			85,097
Other Assistance	10.U01	15-CS-11330145-112	30,109			70,318
Other Assistance	10.U02	Agricultural Statistics Service	587			70,318
Other Assistance	10.U03	Food Distribution Salvage	22,465			70,318
Other Assistance	10.U04	PQITYC75	408			70,318
Other Assistance	10.U05	Support Mission of Army Aviation				70,318
Total Non-Stimulus		#W911W61720001	16,749			70,318
			154,665,947	1,137,480	49,425,755	
Stimulus:						
Child and Adult Care Food Program	10.558	COVID19	2,254,592		2,254,592	43,078,982
Total Stimulus			2,254,592	0	2,254,592	
Total Excluding Clusters Identified Below			156,920,539	1,137,480	51,680,347	
Child Nutrition Cluster:						
School Breakfast Program	10.553		82,730,032		82,022,533	82,730,032
National School Lunch Program	10.555		250,304,277		249,032,207	250,304,277
Special Milk Program for Children	10.556		66,845		66,845	66,845
Summer Food Service Program for Children	10.559		54,234,519		53,883,126	54,234,519
Total Child Nutrition Cluster			387,335,673	0	385,004,711	387,335,673
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		3,437,657		2,856,452	3,437,657
Emergency Food Assistance Program (Administrative Costs)	10.568		4,101,773		942,939	4,101,773
Emergency Food Assistance Program (Food Commodities)	10.569		25,806,591		25,754,266	25,806,591
Total Food Distribution Cluster			33,346,021	0	29,553,657	33,346,021
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		1,266,200		1,266,200	1,266,200
Total Forest Service Schools and Roads Cluster			1,266,200	0	1,266,200	1,266,200
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		1,409,288,653			1,409,288,653
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		133,515,429		104,243,177	133,515,429
Total SNAP Cluster			1,542,804,082	0	104,243,177	1,542,804,082

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Research and Development:						
Non-Stimulus:						
Agricultural Research_Basic and Applied Research	10.001		1,825,038			1,845,044
Pass-Through From CRDF Global	10.001			16,812		1,845,044
Plant and Animal Disease, Pest Control, and Animal Care	10.025		407,526		7,212	2,053,148
Pass-Through From International Alliance for Phytobiomes						
Research Incorporated	10.025			53,558		2,053,148
Wildlife Services	10.028		14,157			14,157
Coronavirus Food Assistance Program (CFAP)	10.130					2,847
Pass-Through From Pennsylvania State University	10.130			2,847		2,847
Specialty Crop Block Grant Program - Farm Bill	10.170	301-18-025	472,079		55,262	644,829
Pass-Through From Cornell University	10.170			64,783		644,829
Pass-Through From Institute for Advanced Learning & Research	10.170			4,117		644,829
Pass-Through From University of Georgia	10.170			17,880		644,829
Grants for Agricultural Research, Special Research Grants	10.200		672,649		154,333	1,145,337
Pass-Through From Cornell University	10.200			7,876		1,145,337
Pass-Through From Mississippi State University	10.200	418212-19C15/418592-19C15/418879-19C15		20,930	14,965	1,145,337
Pass-Through From Southern Regional Aquaculture Center	10.200	418861-19C15		7,371	7,371	1,145,337
Pass-Through From University of Florida	10.200			647		1,145,337
Pass-Through From University of Maine	10.200			3,404		1,145,337
Pass-Through From University of Washington	10.200	418750-19C15		24,422	6,300	1,145,337
Cooperative Forestry Research	10.202		916,876			916,876
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,057,415			4,057,415
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		4,193,501			4,193,501
Animal Health and Disease Research	10.207		51,476			51,476
Higher Education -Graduate Fellowships Grant Program	10.210		145,576			145,576
Sustainable Agriculture Research and Education	10.215					123,933
Pass-Through From North Carolina Agricultural & Technical State University	10.215			6,676		123,933
Pass-Through From University of Georgia	10.215	417842-19C22		40,386	3,334	123,933
Pass-Through From University of Rhode Island	10.215			2,411		123,933
Higher Education - Institution Challenge Grants Program	10.217		1,000			63,215
Biotechnology Risk Assessment Research	10.219		92,429		22,883	152,730
Pass-Through From Purdue University	10.219			37,432		152,730
Pass-Through From The Research Foundation of State University of New York	10.219			22,869		152,730
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		20,179		2,298	45,756
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		334,824		3,142	452,878
Pass-Through From The Ohio State University	10.250			304		452,878
Consumer Data and Nutrition Research	10.253		20,016			23,405
Agricultural Market and Economic Research	10.290		217,995		16,555	217,995
Integrated Programs	10.303		161,084		2,043	161,084
Specialty Crop Research Initiative	10.309		723,813		99,114	986,458
Pass-Through From Clemson University	10.309	417518-19837		43,720	407	986,458
Pass-Through From Cornell University	10.309			1,255		986,458
Pass-Through From North Carolina State University	10.309			149,996		986,458
Pass-Through From Texas A&M University	10.309			67,674		986,458
Agriculture and Food Research Initiative (AFRI)	10.310		4,706,201		961,213	5,799,988
Pass-Through From Iowa State University	10.310			80,013		5,799,988
Pass-Through From Long Island University	10.310			14,466		5,799,988
Pass-Through From North Carolina State University	10.310	2016-67013-24469		9,143		5,799,988
Pass-Through From Ohio State University	10.310			8,147		5,799,988
Pass-Through From Penn State University	10.310			68,747		5,799,988
Pass-Through From University of Arkansas Fayetteville	10.310			3,811		5,799,988
Pass-Through From University of California, Davis	10.310			138,430		5,799,988
Pass-Through From University of Georgia	10.310			121,908		5,799,988
Pass-Through From University of Georgia Research Foundation Incorporated	10.310			117,713		5,799,988
Pass-Through From University of Kentucky Research Foundation	10.310			19,275		5,799,988
Pass-Through From University of Maryland	10.310			21,834		5,799,988
Pass-Through From University of Massachusetts Medical Center	10.310			20,560		5,799,988
Pass-Through From University of Montana	10.310			26,823		5,799,988
Pass-Through From University of Nebraska	10.310			699		5,799,988
Pass-Through From University of Washington	10.310	2017-67015-26956		87,389		5,799,988
Pass-Through From West Virginia University	10.310			61,347		5,799,988
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312		206,481		133,258	310,995
Pass-Through From North Carolina Biotechnology Center	10.312			104,514		310,995
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		40,758			40,758

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Sun Grant Program	10.320					34,430
Pass-Through From University of Tennessee	10.320	417962-19121		34,430	3,257	34,430
Crop Protection and Pest Management Competitive Grants Program	10.329					235,718
Pass-Through From University of Maryland	10.329			12,369		235,718
Cooperative Extension Service	10.500		115,877			11,211,468
Pass-Through From Kansas State University	10.500			36,387		11,211,468
Pass-Through From North Carolina State University	10.500			6,557		11,211,468
State Administrative Expenses for Child Nutrition	10.560		36,308			6,013,853
Foreign Market Development Cooperator Program	10.600		11,344			11,344
Forestry Research	10.652		412,350			412,350
Cooperative Forestry Assistance	10.664		55,945			2,355,133
Pass-Through From Georgia Forestry Commission	10.664			20,549		2,355,133
Wood Utilization Assistance	10.674		103,768			189,725
Forest Health Protection	10.680		985,003		26,789	2,197,653
Partnership Agreements	10.699		185,238			185,238
Research Joint Venture and Cost Reimbursable Agreements	10.707		6,913			6,913
Soil and Water Conservation	10.902		114,518			512,110
Pass-Through From Chesapeake Bay Foundation Incorporated	10.902			383		512,110
Pass-Through From University of Rhode Island	10.902			2,891		512,110
Soil Survey	10.903		43,811			43,811
Environmental Quality Incentives Program	10.912		128,192			765,246
Pass-Through From Chesapeake Bay Foundation Incorporated	10.912			409		765,246
Pass-Through From National Fish & Wildlife Foundation	10.912			231,679		765,246
Pass-Through From Pheasants Forever Incorporated	10.912			37,174		765,246
Wildlife Habitat Incentive Program	10.914					6,890
Pass-Through From Pheasants Forever, Incorporated	10.914			6,890		6,890
Conservation Stewardship Program	10.924					3,715
Pass-Through From Chesapeake Bay Foundation Incorporated	10.924			476		3,715
Regional Conservation Partnership Program	10.932		8,839			26,089
Agricultural Statistics Reports	10.950		850,332			850,332
Other Assistance	10.RD	16-CS-11330140-100	158			341,456
Other Assistance	10.RD	16-CS-11330140-101	108,146			341,456
Other Assistance	10.RD	16-JV-11221639-184	686			341,456
Other Assistance	10.RD	16-JV-11330140-095	11,693			341,456
Other Assistance	10.RD	16-JV-11330145-074	29,945			341,456
Other Assistance	10.RD	18-CR-11272152-061	1,111			341,456
Other Assistance	10.RD	18-JV-11330145-046	265			341,456
Other Assistance	10.RD	19-JV-11330145-050	44,864			341,456
Other Assistance	10.RD	19-JV-11330145-053	4,084			341,456
Pass-Through From Center for Produce Safety	10.RD	2019CPS12;418650-19087		131,194	41,676	341,456
Pass-Through From Chesapeake Bay Foundation Incorporated	10.RD	0602-18-062268		9,310		341,456
Total Non-Stimulus			22,540,463	2,032,887	1,561,412	
Total Research and Development			22,540,463	2,032,887	1,561,412	
Total U.S. DEPARTMENT OF AGRICULTURE			2,144,212,978	3,170,367	573,309,504	
U.S. DEPARTMENT OF COMMERCE						
Non-Stimulus:						
Cluster Grants	11.020		57,244			57,244
Economic Development_Technical Assistance	11.303		149,580		15,817	149,580
Interjurisdictional Fisheries Act of 1986	11.407		180,414			180,414
Sea Grant Support	11.417	NA18OAR4170083	1,452,678		30,560	2,706,828
Coastal Zone Management Administration Awards	11.419		2,663,565		860,926	3,124,809
Coastal Zone Management Estuarine Research Reserves	11.420		436,731			684,250
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427					324,501
Pass-Through From Marine Applied Research Center	11.427	PO-1602		739		324,501
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432					388,056
Pass-Through From Mississippi State University	11.432	060700.362698.01		5,932		388,056
Marine Fisheries Initiative	11.433		16,964			132,413
Cooperative Fishery Statistics	11.434		301,565			301,565
Unallied Management Projects	11.454		496,266			1,769,221
Chesapeake Bay Studies	11.457		123,542		5,001	474,092
Unallied Science Program	11.472		293,457			404,459
Pass-Through From South Carolina Department of Natural Resources	11.472	NA19NMF4720102		35,173		404,459
Atlantic Coastal Fisheries Cooperative Management Act	11.474		323,380			323,380
State and Local Implementation Grant Program	11.549		38,846			38,846
Manufacturing Extension Partnership	11.611		3,596,094			3,596,094
Support for Annual Conference on Atmospheric Transport and Dispersion (AT&D) Modeling 2019-						
Other Assistance	11.U01	204973	2,499			123,142

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
AMSU-A Climate Data Record (CDR) Products Support-ST133017CQ0058-						
Pass-Through From Riverside Technology, Incorporated	11.U02	204778;1332KP19FNEEN003		36,163		123,142
Pass-Through From Southwest Virginia Community College	11.U03	SVCC-Blevins-CyberWorkforce		84,480		123,142
Total Non-Stimulus			10,132,825	162,487	912,304	
Total Excluding Clusters Identified Below			10,132,825	162,487	912,304	
Economic Development Cluster: Investments for Public Works and Economic Development Facilities						
Economic Adjustment Assistance	11.300		17,295			17,295
Total Economic Development Cluster	11.307		18,896,135			18,896,135
Research and Development: Non-Stimulus:						
Integrated Ocean Observing System (IOOS)	11.012					34,439
Pass-Through From Rutgers University	11.012	NA16NOS120020/5940/0646/1166		34,439		34,439
Broad Agency Announcement	11.015		122,041			128,254
Pass-Through From US Microwave Laboratories	11.015			6,213		128,254
Ocean Acidification Program (OAP)	11.017	NA18OAR0170430	116,095		46,090	116,095
Bipartisan Budget Act of 2018	11.022		47,889			47,889
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)						
Sea Grant Support	11.400		26,893			26,893
	11.417	NA14OAR4170093	1,090,093		15,520	2,706,828
Pass-Through From New Jersey Sea Grant Consortium	11.417	NA19OAR4170389/6316-0013		7,029		2,706,828
Pass-Through From Texas A&M University	11.417	18-04 548001-1000		108,458		2,706,828
Pass-Through From University of Mississippi	11.417	18-08-009		614		2,706,828
Pass-Through From University of Southern Mississippi	11.417			47,956		2,706,828
Coastal Zone Management Administration Awards	11.419	NA18NOS4190152-TASK 92.01	437,943		3,000	3,124,809
Pass-Through From Middle Peninsula Planning District	11.419	NA18NOS4190152-TASK 92.03		17,969		3,124,809
Pass-Through From University of Michigan	11.419	NA14NOS4190145/SUBK00010660		5,332		3,124,809
Coastal Zone Management Estuarine Research Reserves	11.420		247,419			684,250
Pass-Through From Narragansett Bay National Estuarine Research Reserve	11.420	PO 3563877		100		684,250
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program						
Pass-Through From Johns Hopkins University	11.427	NA18NMF4270199/NA16NMF4270243	275,191		14,082	324,501
Pass-Through From Rutgers University	11.427	NA17NMF4270210/0283		508		324,501
Pass-Through From University of Rhode Island	11.427	NA18NMF42070193/03112019		3,176		324,501
Climate and Atmospheric Research	11.431		1,072,260			324,501
Pass-Through From Pennsylvania State University	11.431	NA18OAR4310302/5900-VIMS-NOAA-		44,887		1,097,173
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432			24,913		1,097,173
Pass-Through From State Of Maryland	11.432					388,056
Pass-Through From University Of Miami	11.432			335,871		388,056
Pass-Through From University Of Miami	11.432	NA15OAR4320064/SPC-000295		26,619		388,056
Marine Fisheries Initiative	11.433		115,449		1,460	388,056
Regional Fishery Management Councils	11.441					132,413
Pass-Through From New England Fisheries Management Company	11.441	NA10NMF441007		19,634		14,694
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451					14,694
Pass-Through From Troy University	11.451	NA17NOS4510100		14,694		59,502
Pass-Through From University Of Florida	11.451			7,728		59,502
				51,774		59,502
Unallied Management Projects						
Pass-Through From Atlantic States Marine Fisheries Commission	11.454	NA17NMF4540044/NA17NMF4540040/NA14NMF4740362/014-1201/NA19NMF4540014	456,317		214,036	1,769,221
Chesapeake Bay Studies	11.454	NA14NMF4740362/014-1201		816,638		1,769,221
Pass-Through From Chesapeake Research Consortium	11.457	NA17NMF4570156	261,108		25,701	474,092
Pass-Through From Richmond Regional Planning District	11.457	NA18NMF4570323/NRCS18-VIMTC		40,482		474,092
Commission	11.457			48,960		474,092
Weather and Air Quality Research	11.459		24,728			24,728
Hydrologic Research	11.462					96,412
Pass-Through From University Corporation for Atmospheric Research	11.462	NA16NWS4620043/SUBAWD001691		96,412		96,412
Habitat Conservation	11.463		4,839			4,839
Meteorologic and Hydrologic Modernization Development	11.467		25,160			54,086
Pass-Through From University Corporation for Atmospheric Research	11.467			1,835		54,086
Pass-Through From University of Oregon	11.467	NA18NWS4670076/632171932		27,091		54,086
Applied Meteorological Research	11.468		380,918			380,918
Congressionally Identified Awards and Projects	11.469		59,547			126,646
Pass-Through From Atlantic States Marine Fisheries Commission	11.469			67,099		126,646

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Unallied Science Program	11.472		50,261			404,459
Pass-Through From Rutgers University	11.472	NA18NMF4720321/19-0802 /1114		25,568		404,459
Office for Coastal Management	11.473		185,585			328,117
Pass-Through From National Fish and Wildlife Foundation	11.473	62302		142,532	94,851	328,117
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478		915,471		59,722	1,192,708
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478	NA16NOS4780207/NA17NOS4780184/NA17NOS4780182/NA19NOS4780182/NA18NOS4780177	277,237		277,237	1,192,708
Coral Reef Conservation Program	11.482					41,302
Pass-Through From National Fish and Wildlife Foundation	11.482	0304.18.061120/0304.19.065095		41,302	25,200	41,302
Measurement and Engineering Research and Standards	11.609		809,030			843,329
Pass-Through From Jensen Hughes Incorporated	11.609			25,835		843,329
Pass-Through From University of Texas at Austin	11.609			8,464		843,329
Arrangements for Interdisciplinary Research Infrastructure	11.619					627,361
Pass-Through From Iowa State University	11.619			627,361	20,083	627,361
Science, Technology, Business and/or Education Outreach	11.620		9,485			9,485
Marine Debris Program	11.999		39,842			39,842
Other Assistance	11.RD	1305M319PNRMJ0144	32,305			147,814
		Extending the Atmospheric Temperature Climate Data Record from Polar Operational Environmental Satellites (POES) Microwave Sounders-JPSS;ATMS-1333MD18PNEED0043-				
Other Assistance	11.RD	204650	28,707			147,814
Pass-Through From Aerodyne Research Incorporated	11.RD	ARI 11427-1		86,802		147,814
Total Non-Stimulus				86,802		
Total Research and Development				2,814,295	796,982	
				2,814,295	796,982	
Total U.S. DEPARTMENT OF COMMERCE			36,158,068	2,976,782	1,709,286	
U.S. DEPARTMENT OF DEFENSE						
Non-Stimulus:						
Procurement Technical Assistance For Business Firms	12.002		963,055			963,055
Payments to States in Lieu of Real Estate Taxes	12.112		36,516		36,516	36,516
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		888,209			888,209
Basic and Applied Scientific Research	12.300		411,517			26,229,188
Pass-Through From University of Texas Rio Grande Valley	12.300			48,915		26,229,188
Pass-Through From Clarkson University	12.330			15,376		15,376
ROTC Language and Culture Training Grants	12.357					632,862
Pass-Through From Institute of International Education	12.357			620,752		632,862
Military Construction, National Guard	12.400		12,488,487			13,265,096
National Guard Military Operations and Maintenance (O&M) Projects	12.401		57,104,988			57,104,988
National Guard ChalleNGe Program	12.404		4,437,081			4,437,081
Basic Scientific Research	12.431		21,893			8,331,853
Centers for Academic Excellence	12.598		249,232		71,919	249,232
Economic Adjustment Assistance for State Governments	12.617		171,576			2,803,216
Pass-Through From Department of Defense	12.617			2,631,640	2,440,095	2,803,216
Troops to Teachers Grant Program	12.620		284,889			284,889
Basic, Applied, and Advanced Research in Science and Engineering	12.630		123,109			5,033,509
Pass-Through From Battelle	12.630			3,714		5,033,509
Pass-Through From Stevens Institute of Technology	12.630	HQ003419F0358		69,425		5,033,509
Pass-Through From Technology Student Association	12.630			32,812		5,033,509
Uniformed Services University Medical Research Projects	12.750					1,189,585
Pass-Through From Henry M. Jackson Foundation	12.750			230		1,189,585
Air Force Defense Research Sciences Program	12.800		66,439			7,490,396
Language Grant Program	12.900		168,838			168,838
Mathematical Sciences Grants Program	12.901		37,271			76,971
Information Security Grant Program	12.902		517,502			768,915
GenCyber Grants Program	12.903		263,931			263,931
Research and Technology Development	12.910	McQuade FP00007862_SA001	101,622		22,425	9,356,930
Pass-Through From Massachusetts Institute of Technology	12.910	5710004093		219,679		9,356,930
Pass-Through From On Demand Pharmaceuticals Incorporated	12.910	FP00001712		1,472,918		9,356,930
Other Assistance	12.U01	18-1-0338	11,964			2,144,076
		Enlisted to Medical Degree Preparatory Program (EMDP2): AY2014-2015;Year 1-HU0001-14-D-				
Other Assistance	12.U02	E005-203291	1,838,240			2,144,076
Other Assistance	12.U03	H98230-18-1-0359	14,064			2,144,076
Other Assistance	12.U04	HDTRA1-18-P-0017	134			2,144,076
Other Assistance	12.U05	IPA20202000129065	123,349			2,144,076
Other Assistance	12.U06	N00174-18-1-0005	141,499			2,144,076

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Institute of International Education	12.U07	THIS IS A LOG CIP and BIO Support for the HDIAC-FA8075-19-D-		5,832		2,144,076
Pass-Through From Quanterion Solutions Incorporated	12.U08	A001-205015;2019-HDIAC-02		8,994		2,144,076
Total Non-Stimulus			80,465,405	5,130,287	2,570,955	
Total Excluding Clusters Identified Below			80,465,405	5,130,287	2,570,955	
Research and Development:						
Non-Stimulus:						
Conservation and Rehabilitation of Natural Resources on						
Military Installations	12.005		4,988			4,988
Aquatic Plant Control	12.100		13,276			13,276
Collaborative Research and Development	12.114		65,480		39,275	65,480
Estuary Habitat Restoration Program	12.130		23,642			23,642
Basic and Applied Scientific Research	12.300		21,529,073		4,173,036	26,229,188
Basic and Applied Scientific Research	12.300	W9126G-17-2-044	1,253		1,253	26,229,188
Pass-Through From Applied Research Associates Incorporated	12.300			5,670		26,229,188
Pass-Through From BNNT, Limited Liability Corporation	12.300	ONR - N00014-18-C-2012		13,515		26,229,188
Pass-Through From Brown University	12.300			313,953		26,229,188
Pass-Through From CMSoft Incorporated	12.300			32,487		26,229,188
Pass-Through From Cohen Veterans Bioscience	12.300			303,209		26,229,188
Pass-Through From Cortana Corporation	12.300			765,960		26,229,188
Pass-Through From DCS Corporation	12.300			16,509		26,229,188
Pass-Through From Florida State University	12.300	418714-19D68		720,500	53,335	26,229,188
Pass-Through From Georgia Institute Of Technology	12.300			190,104		26,229,188
Pass-Through From Hearing Ergonomics & Acoustics Resources Limited Liability Corporation	12.300			17,420		26,229,188
Pass-Through From HRL Laboratories Limited Liability Corporation	12.300			118,807		26,229,188
Pass-Through From Innoveering Limited Liability Corporation	12.300			11,839		26,229,188
Pass-Through From Institute for Wildlife Studies	12.300			7,017		26,229,188
Pass-Through From ITT Industries Incorporated	12.300			52,746		26,229,188
Pass-Through From LG2 Environmental Solutions Incorporated	12.300			54,837		26,229,188
Pass-Through From Lockheed Martin Corporation	12.300			59,586		26,229,188
Pass-Through From Lynntech Incorporated	12.300			28,397		26,229,188
Pass-Through From North Carolina State University	12.300			193,481		26,229,188
Pass-Through From Northwestern University	12.300			236,666		26,229,188
Pass-Through From Ohio State University	12.300			93,975		26,229,188
Pass-Through From Prime Photonics Incorporated	12.300			77,156		26,229,188
Pass-Through From Rockwell Collins	12.300			2,047		26,229,188
Pass-Through From State Of Maryland	12.300			23,149		26,229,188
Pass-Through From Technology Service Corporation	12.300			13,522		26,229,188
Pass-Through From Toyon Research Corporation	12.300			15,181		26,229,188
Pass-Through From UES Incorporated	12.300			2,984		26,229,188
Pass-Through From Universal Technology Corporation	12.300			122,511		26,229,188
Pass-Through From University of California, Santa Barbara	12.300			450,123		26,229,188
Pass-Through From University of Oklahoma	12.300			32,099		26,229,188
Pass-Through From University Of Pennsylvania	12.300			60,338		26,229,188
Pass-Through From University of Tennessee	12.300			202,642		26,229,188
Naval Medical Research and Development	12.340					25,852
Pass-Through From Henry M. Jackson Foundation	12.340			25,852		25,852
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		2,242,334		204,540	2,442,809
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	Ehrhardt FP00003743_SA001	35,669		35,669	2,442,809
Pass-Through From CH2M Hill	12.351			12,387		2,442,809
Pass-Through From Stanford University	12.351			152,419		2,442,809
ROTC Language and Culture Training Grants	12.357					632,862
Pass-Through From Institute of International Education	12.357			12,110	11,080	632,862
Military Construction, National Guard	12.400					13,265,096
Pass-Through From Citizens United for Research in Epilepsy	12.400			776,609		13,265,096
Military Medical Research and Development	12.420		12,407,910		451,933	15,130,464
Military Medical Research and Development	12.420	Bjork FP00008719_SA001/Cifu FP00004035_SA021/Cifu FP00009533_SA001/Cifu PT108802-SC104834-S2/Cifu PT108802-SC104836/Cifu PT108802-SC107145/Grossman FP00006802_SA001/Sarkar	1,919,671		1,919,671	15,130,464
Pass-Through From East Carolina University	12.420	A20-0018-S001		96,907		15,130,464
Pass-Through From Henry M. Jackson Foundation	12.420			189,928		15,130,464
Pass-Through From Johns Hopkins University	12.420			14,992		15,130,464
Pass-Through From New Jersey Institute of Technology	12.420			32,668		15,130,464

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Regents Of The University Of Michigan	12.420			91,510		15,130,464
Pass-Through From The Medical College of Wisconsin	12.420			4,410		15,130,464
Pass-Through From The University of Mississippi	12.420	SP10899-SB1		84,255		15,130,464
Pass-Through From University of California San Francisco	12.420	W81XWH-14-2-0176		7,999		15,130,464
Pass-Through From University of California, Riverside	12.420			54,715		15,130,464
Pass-Through From University of Colorado	12.420			37,275		15,130,464
Pass-Through From University of Florida	12.420			23,218		15,130,464
Pass-Through From University Of Pittsburgh	12.420			809		15,130,464
Pass-Through From University Of Rochester	12.420			23,947		15,130,464
Pass-Through From University of Southern California	12.420			6,909		15,130,464
Pass-Through From Wake Forest University Health Sciences	12.420			133,341		15,130,464
Basic Scientific Research	12.431		7,021,785		1,384,199	8,331,853
Basic Scientific Research	12.431	W911NF1810306	76,285		76,285	8,331,853
Basic Scientific Research	12.431	Tibbetts FP00006199_SA001	3,835		3,835	8,331,853
Pass-Through From Boston University	12.431			124,586		8,331,853
Pass-Through From California Institute of Technology	12.431			54,776		8,331,853
Pass-Through From Carnegie Mellon University	12.431			156,219		8,331,853
Pass-Through From Mississippi State University	12.431			86,159		8,331,853
Pass-Through From North Carolina State University	12.431			239,500		8,331,853
Pass-Through From Old Dominion University Research Foundation	12.431			83,711		8,331,853
Pass-Through From University of California, Santa Barbara	12.431			7,107		8,331,853
Pass-Through From University of Maryland	12.431	70429-Z8105202		24,597		8,331,853
Pass-Through From University of Maryland Baltimore County	12.431			232,933		8,331,853
Pass-Through From Virginia Tech Applied Research Corporation	12.431			198,467		8,331,853
Basic, Applied, and Advanced Research in Science and Engineering	12.630		4,463,821		910,336	5,033,509
Pass-Through From Advanced Functional Fabrics of America Incorporated	12.630			183,478		5,033,509
Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated	12.630			157,150		5,033,509
Legacy Resource Management Program	12.632		30,668			30,668
Uniformed Services University Medical Research Projects	12.750					1,189,585
Pass-Through From Henry M. Jackson Foundation	12.750			1,189,355		1,189,585
Air Force Defense Research Sciences Program	12.800		6,270,836		2,004,565	7,490,396
Air Force Defense Research Sciences Program	12.800	FA9550-19-1-0066	66,125		66,125	7,490,396
Pass-Through From Ahmic Aerospace Limited Liability Corporation	12.800			115,402		7,490,396
Pass-Through From Asian Office of Aerospace Research and Development	12.800			111,371		7,490,396
Pass-Through From InnoSense Limited Liability Corporation	12.800			29,321		7,490,396
Pass-Through From KBRwyle	12.800			74		7,490,396
Pass-Through From Luna Innovations Incorporated	12.800			5,737		7,490,396
Pass-Through From M4 Engineering Incorporated	12.800			10,591		7,490,396
Pass-Through From MacAulay-Brown Incorporated	12.800			96,677		7,490,396
Pass-Through From NanoSonic Incorporated	12.800			4,154		7,490,396
Pass-Through From Ohio Aerospace Institute	12.800			18,620		7,490,396
Pass-Through From Regents of the University of California	12.800			3,512		7,490,396
Pass-Through From Regents of the University of Michigan	12.800			142,232		7,490,396
Pass-Through From The Griffiss Institute	12.800			6,036		7,490,396
Pass-Through From The Ohio State University	12.800			165,631		7,490,396
Pass-Through From The University of Texas at Austin	12.800			156,924		7,490,396
Pass-Through From Universal Technology Corporation	12.800			21,965		7,490,396
Pass-Through From University of Illinois	12.800			4,651		7,490,396
Pass-Through From University Of Miami	12.800			26,289		7,490,396
Pass-Through From University Of Pittsburgh	12.800			163,810		7,490,396
Pass-Through From University of Puerto Rico	12.800			3,999		7,490,396
Mathematical Sciences Grants Program	12.901		39,700			76,971
Information Security Grant Program	12.902		251,413			768,915
Research and Technology Development	12.910		5,315,728		3,008,035	9,356,930
Pass-Through From Brown University	12.910			126,506		9,356,930
Pass-Through From Columbia University	12.910			43,628		9,356,930
Pass-Through From Institut Pasteur	12.910			131,225		9,356,930
Pass-Through From NanoSonic Incorporated	12.910			10,000		9,356,930
Pass-Through From Pennsylvania State University	12.910			62,005		9,356,930
Pass-Through From Regents Of The University Of Michigan	12.910			423,537		9,356,930
Pass-Through From Texas A & M University	12.910			508,763		9,356,930
Pass-Through From Uncharted Software	12.910			219,622		9,356,930

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of California, Santa Barbara	12.910			261,776		9,356,930
Pass-Through From University of Delaware	12.910			374		9,356,930
Pass-Through From University of Michigan	12.910			31,195		9,356,930
Pass-Through From University of Oklahoma	12.910			160,396		9,356,930
Pass-Through From University of Rochester	12.910			144,656		9,356,930
Pass-Through From University of Southern California	12.910			93,597		9,356,930
Pass-Through From Vencore Labs Incorporated	12.910			29,703		9,356,930
Other Assistance	12.RD	DOD-SERVP-VA Tech 450566-20012	136,264			82,772,475
Other Assistance	12.RD	17-C-0182	465,050			82,772,475
Other Assistance	12.RD	2018-18030100003	68,359			82,772,475
Other Assistance	12.RD	20-C-0157	141,052			82,772,475
Other Assistance	12.RD	A Toolkit for Secret Security Patch Identification and Fixes-W56KGU-20-C-0008-205046 Academic Fellowship Program for the US Naval Observatory-N0018917D2027-TO 194/405/646/649/663/667/711/716/811/854/85 5/858/984 -205054-204488-204851-204591-204873-204580-204642-204874-204990-204956-	18,023			82,772,475
Other Assistance	12.RD	204994-204955-204654	502,786			82,772,475
Other Assistance	12.RD	Anti-Bacterial Compounds-W81XWH19C0070-204768	124,382			82,772,475
Other Assistance	12.RD	Applied Storm & Recovery Studies as part of the During Nearshore Event Experiment (DUNEX); Natural and Nature-Based Coastal Defenses: Closing the Gap on the Potential Protection from Marshes in the US East Coast-W912HZ1920047-				82,772,475
Other Assistance	12.RD	204942	99,409			82,772,475
Other Assistance	12.RD	AT-45065	828,977			82,772,475
Other Assistance	12.RD	AT-48395	123,366			82,772,475
Other Assistance	12.RD	AT-56251	2,500			82,772,475
Other Assistance	12.RD	AT-58726	441,537			82,772,475
Other Assistance	12.RD	Automatic Hypothesis Generation and Analysis for Persistent Intelligence Process Labor-NRO000-	249,787			82,772,475
Other Assistance	12.RD	20-C-0019-204978				82,772,475
Other Assistance	12.RD	CyberSecurity Curricula Development-H98230-				82,772,475
Other Assistance	12.RD	17-1-0415-204322	3,880			82,772,475
Other Assistance	12.RD	D-1031;N00178-18-F-D473	9,563			82,772,475
Other Assistance	12.RD	D-1031;N00178-18-F-D474	1,286			82,772,475
Other Assistance	12.RD	Democratizing DDoS Defenses Using Secure Indirection Networks-HR0011-16-C-0055-203809	551,481		153,574	82,772,475
Other Assistance	12.RD	FA8650-18-C-7826 / 450522-20006	404,844		304,242	82,772,475
Other Assistance	12.RD	FA8650-19-C-7923	1,091,916		230,434	82,772,475
Other Assistance	12.RD	FA8750-19-C-0026	663,059		492,615	82,772,475
Other Assistance	12.RD	HDTRA1-17-D-0023/HDTRA1170119;450595-20006;450664-20006	487,923			82,772,475
Other Assistance	12.RD	HDTRA1-17-F-0118 (D-0023) / 450663-20006	2,291,109			82,772,475
Other Assistance	12.RD	HR0011-15-C-0139	280,408		9,303	82,772,475
Other Assistance	12.RD	HR0011-19-C-0096	58,543			82,772,475
Other Assistance	12.RD	HR0011-20-9-0028	84,598			82,772,475
Other Assistance	12.RD	IPA AGREEMENT DTD 2/3/2020 Logical Vanishability through Hybrid Technology to Prevent Reverse Engineering-FA8650-15-C-	11,863			82,772,475
Other Assistance	12.RD	7569-203705;0008797	326,160		111,095	82,772,475
Other Assistance	12.RD	Mobile Manned;Unmanned Distributed Lethality Airborne Network Acceleration for Demonstrations & Deployment (MADD)-FA8750-	2,011,461		1,913,281	82,772,475
Other Assistance	12.RD	20-C-0555-205050				82,772,475
Other Assistance	12.RD	Mobile Manned;Unmanned Distributed Lethality Airborne Network Enhanced Rapid Integration for Transition (MERIT)-FA8750-18-C-0129-	22,103,219		20,444,674	82,772,475
Other Assistance	12.RD	204606				82,772,475
Other Assistance	12.RD	Mobile Manned;Unmanned Distributed Lethality Airborne Network (MUDLAN)-FA8750-18-C-0033-	7,127,314		4,767,522	82,772,475
Other Assistance	12.RD	204439;SUB1123884	137,252			82,772,475
Other Assistance	12.RD	N00014-18-P-1019	8,051			82,772,475
Other Assistance	12.RD	N00173-18-P-0873	17,955			82,772,475
Other Assistance	12.RD	N00178-20-P-6688	10,176			82,772,475
Other Assistance	12.RD	N00421-16-2-B001_P00008	670,328			82,772,475
Other Assistance	12.RD	N00421-16-2-B001-EP3202206	5,197			82,772,475
Other Assistance	12.RD	N3239818P0338	38,879			82,772,475
Other Assistance	12.RD	N3239819P0003	156,668			82,772,475
Other Assistance	12.RD	N4175619C3508	121,995			82,772,475
Other Assistance	12.RD	N62470-19-2-4013				82,772,475
Other Assistance	12.RD	Pathway Inhibitor Development-W81XWH-17-C-	69,277			82,772,475
Other Assistance	12.RD	0066-204160	15,813			82,772,475
Other Assistance	12.RD	PO# 943005	13,788			82,772,475
Other Assistance	12.RD	PO#939161	20,996			82,772,475
Other Assistance	12.RD	SGS18-1021	1,732			82,772,475
Other Assistance	12.RD	W2LQAA-IGSA-A60SI-20-DPW01	115,930			82,772,475
Other Assistance	12.RD	W81XWH-14-1-0367				82,772,475

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.RD	W81XWH-14-C-0054	87,555			82,772,475
Other Assistance	12.RD	W81XWH-17-1-0487;PO0011025125	122,998			82,772,475
Other Assistance	12.RD	W81XWH-19-C-0074	83,447			82,772,475
Other Assistance	12.RD	W81XWH19C0197	207,964			82,772,475
Other Assistance	12.RD	W911NF-18-C-0019	2,436,048		613,287	82,772,475
Other Assistance	12.RD	W911NF-18-C-0019/GG12102 PO# 2124818	152,549			82,772,475
Other Assistance	12.RD	W911QY-16-C-0106	179,602			82,772,475
Other Assistance	12.RD	W911W5-16-C-0007	1,017,635			82,772,475
Other Assistance	12.RD	W912HQ-18-C-0034	84,926			82,772,475
Other Assistance	12.RD	W912HQ-19-P-0001	152,012		52,000	82,772,475
Pass-Through From Advanced Technology International	12.RD	SUBCONTRACT 2018-511		105,078		82,772,475
Pass-Through From AIM Photonics	12.RD	SUNY Polytechnic AIM		8,378		82,772,475
Pass-Through From Akamai Technologies, Incorporated	12.RD	UVA-2019-01		83,365		82,772,475
Pass-Through From Alion Science and Technology Corporation	12.RD	Joint Capabilities Embedded Technology Insertion and Integration-GS00Q14ADU401 OASIS-204740;SUB1139948-001		10,410,183	9,571,239	82,772,475
Pass-Through From Alion Science and Technology Corporation	12.RD	Mobile Unmanned;manned Distributed Lethality Airborne Network(MUDLAN), Joint Capabilities Technology Demonstration (JCTD) Phase 1-FA8075-14-D-0014-204314;SUB1123884		33,318		82,772,475
Pass-Through From Altron Incorporated	12.RD	PO# 06172019VT		41,245		82,772,475
Pass-Through From Ambercycle Incorporated	12.RD	AT-47475		68,691		82,772,475
Pass-Through From American Systems Corporation	12.RD	S19024_1		328,978		82,772,475
Pass-Through From Applied Research Associates Incorporated	12.RD	PO20-00835		13,622		82,772,475
Pass-Through From Applied Research Associates, Incorporated	12.RD	S-D00189-15-TO-01-UVA/PO20000827		2,112,288		82,772,475
Pass-Through From Applied Science & Technology Research Organization	12.RD	ASTRO_Goone_Hypersonic Tech A		26,338		82,772,475
Pass-Through From Applied Signals Intelligence	12.RD	2018-VT-001		115,910		82,772,475
Pass-Through From Arete Associates	12.RD	Arete Associates		24,635		82,772,475
Pass-Through From Barron Associates, Incorporated	12.RD	528-SC01		44,653		82,772,475
Pass-Through From Barron Associates, Incorporated	12.RD	564-SC01		11,888		82,772,475
Pass-Through From Barron Associates, Incorporated	12.RD	568-SC01		15,188		82,772,475
Pass-Through From Boeing Company	12.RD	1061-23		696,364		82,772,475
Pass-Through From Boston Engineering Corporation	12.RD	AT-65303		9,274		82,772,475
Pass-Through From CACI International Incorporated	12.RD	PO00082126		291,766		82,772,475
Pass-Through From Carnegie Mellon University	12.RD	Blockchaining Collaborative Data Management-H98230-18-D-008-204761;1130225-400180 Novel circulating RNA-based markers as diagnostic biomarkers of infectious diseases-W911QY-18-P-0318-204672;Proj		43,521		82,772,475
Pass-Through From CFD Research Corporation	12.RD	#9348/Contract# 20180386		41,983		82,772,475
Pass-Through From Christopher Reeve Foundation	12.RD	CTN14-2018(CS)		630		82,772,475
Pass-Through From Christopher Reeve Foundation	12.RD	CTN15-2019(C-PY)		18,388		82,772,475
Pass-Through From Christopher Reeve Foundation	12.RD	CTN16-2020(C-PY)		24,675		82,772,475
Pass-Through From Cognitics, Incorporated	12.RD	Support on United States Special Operations Command (USSOCOM) Data Interoperability-H9240519P0010-204742;2019-18C-001		36,138		82,772,475
Pass-Through From Colorado State University	12.RD	G-27001-01		27,709		82,772,475
Pass-Through From Combustion Research and Flow Technology, Incorporated	12.RD	P-00015.002/C716		1,225		82,772,475
Pass-Through From Corvid Technologies	12.RD	17-027 W911QX-17-C-0029		5,083		82,772,475
Pass-Through From CyberRock, Incorporated	12.RD	Tactical Immune System based on Dynamically Assigned Sense of Self -W56KGU-17-C-0077-204501;1081466		164,935		82,772,475
Pass-Through From Decisive Analytics Corporation	12.RD	Parsing and Role Labeling in Combination Effort-HDTRA1-17-C-0073-204702;PO 000001126		96,075		82,772,475
Pass-Through From Duke University	12.RD	313-0874		19,385		82,772,475
Pass-Through From EA Engineering Science & Technology Incorporated	12.RD	LSO #18671		7,638		82,772,475
Pass-Through From Environmental Research Group LLC	12.RD	USACE NOR 0060.0082		11,307		82,772,475
Pass-Through From Environmental Research Group LLC	12.RD	USACE NOR.00600.0081		9,675		82,772,475
Pass-Through From Flatter, Incorporated	12.RD	NDU18-UVA-01		9,856		82,772,475
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	S7139-01		118,067		82,772,475
Pass-Through From Galois Incorporated	12.RD	Jana: Ensuring Secure, Private, and Flexible Data Access-N66001-15-C-4070-203721;2015-015		90,564		82,772,475
Pass-Through From Gemini Technical Solutions JV, Limited Liability Company	12.RD	FOR-17-021 - CLIN 0003		21,860		82,772,475
Pass-Through From Georgia Institute of Technology	12.RD	D8679-S7		84,961		82,772,475
Pass-Through From Georgia Institute of Technology	12.RD	D8736-S2		24,531		82,772,475
Pass-Through From Georgia Institute of Technology	12.RD	Strategic Multilayer Assessment (SMA): Strategic Outcomes-W31P4Q-18-D-0002-204696;D8413-S1		185,412		82,772,475
Pass-Through From GIRD Systems Incorporated	12.RD	S2-002-1018CF40		403,828		82,772,475

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From GIRD Systems Incorporated	12.RD	52-003-0619C40;418800-19D65		341,528	100,000	82,772,475
Pass-Through From Global Engineering & Materials Incorporated	12.RD	AT-63120		36,657		82,772,475
Pass-Through From Graf Research Corporation	12.RD	AT-52743		144,577		82,772,475
Pass-Through From Graf Research Corporation	12.RD	AT-56195		49,998		82,772,475
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039;TO#003		7,969		82,772,475
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039;TO#002		164,183		82,772,475
Pass-Through From Innoveering, Limited Liability Company	12.RD	GOYNE_UVA_INNOVEERING		110,565		82,772,475
Pass-Through From Innoveering, Limited Liability Company	12.RD	Innoveering-Goyne-DARPA		2,290		82,772,475
Pass-Through From Innoveering, Limited Liability Company	12.RD	STTR Contract FA8650-16-C-2715		166,212		82,772,475
Pass-Through From Intelligent Automation Incorporated	12.RD	2540-1		25,071		82,772,475
Pass-Through From Intelligent Automation Incorporated	12.RD	2547-2		50,767		82,772,475
Pass-Through From Intelligent Automation Incorporated	12.RD	INTELLIGENT AUTOMATION, INC		1,210		82,772,475
Pass-Through From Intelligent Automation, Incorporated	12.RD	2445-1		30,000		82,772,475
Pass-Through From Iowa State University	12.RD	130186-PERIOD 2		22,781		82,772,475
Pass-Through From Johns Hopkins University	12.RD	151532		225,001		82,772,475
Pass-Through From Johns Hopkins University	12.RD	2.0 VANCO Navy Tactical Grid Experiment Naval Research Enterprise & Equipment-N00024-13-D-6400-		2,638		82,772,475
Pass-Through From Johns Hopkins University	12.RD	204736;153366		1,686,956	903,846	82,772,475
Pass-Through From Johns Hopkins University	12.RD	W81XWH-16-2-0060		12,055		82,772,475
Pass-Through From Keratin Biosciences, Incorporated	12.RD	W81XWH-15C-0084		87,049		82,772,475
Pass-Through From Knowledge Based Systems, Incorporated	12.RD	Cyber Knowledge Management for Weapon Systems-FA8650-19-P-1930-204918;2019-GMU		41,587		82,772,475
Pass-Through From Knowledge Based Systems, Incorporated	12.RD	PaNIMI Quantum Probability Blotto Modeling-N00014-16-C-1056-204193;2017-GMU		8,018		82,772,475
Pass-Through From Kostas Research Institute at Northeastern University Limited Liability Corporation	12.RD	555009		7,582		82,772,475
Pass-Through From Laulima Systems	12.RD	NSC-16-0140-002		9,729		82,772,475
Pass-Through From Leidos Incorporated	12.RD	Low Altitude Nuclear Explosion (LANE) Prototype-W15QKN-18-9-1004-204998;P010235168		48,230		82,772,475
Pass-Through From LGS Innovations	12.RD	LGS171104		205,953		82,772,475
Pass-Through From Lightspin Technologies, Incorporated	12.RD	Lightspin_N00253-17-C-0003		148,990		82,772,475
Pass-Through From Lockheed Martin Corporation	12.RD	4103969479		294,947		82,772,475
Pass-Through From Lockheed Martin Corporation	12.RD	FA8750-20-C-0507		52,162		82,772,475
Pass-Through From Lockheed Martin Corporation	12.RD	P18-222219		400,789		82,772,475
Pass-Through From Lockheed Martin Corporation	12.RD	PO # 4103874198		2,726		82,772,475
Pass-Through From Lockheed Martin Corporation	12.RD	PO 4104443856		160,741		82,772,475
Pass-Through From Luna Innovations Incorporated	12.RD	3598-DHA-1T/VT		402		82,772,475
Pass-Through From Luna Innovations Incorporated	12.RD	366501VT		25,460		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3272-NVY-2S		55,944		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3330-NVY-2S/UVA		83,648		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-2S/UVA		72,388		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3571-DHA-1S/UVA		10,443		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3571-DHA-2S/UVA		151,603		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3604-NVY-1T/UVA		46,657		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3614-NVY-1T/UVA		59,229		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3632-AFR-1S/UVA		20,842		82,772,475
Pass-Through From Luna Innovations, Incorporated	12.RD	3706-NVY-1S/UVA		29,343		82,772,475
Pass-Through From M4 Engineering Incorporated	12.RD	AT-69580		4,955		82,772,475
Pass-Through From M4 Engineering Incorporated	12.RD	LOG-AT-57834 Germanium Pinned Photo-diode for Image Sensing-W909MY-12-D-0008/0054-204825;PO 41100		32,934		82,772,475
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Magnetometers for detection of explosives in car portals-W909MY-12-D0008/TO 0034-204914;PO # 43560		160,627	12,212	82,772,475
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Novel cross-reactive chemical sensor arrays based on metal oxides and nanomaterials-W909MY-12-D-0008/0054-204824;PO 41104 Phase II: Robust interference rejection in the NQR detection of explosives: the next generation atomic magnetometer and magnetometer array design-W909MY-12-		1,891		82,772,475
Pass-Through From Manufacturing Techniques Incorporated	12.RD	D0008/TO 0054-204680;PO # 36700		160,672	75,664	82,772,475
Pass-Through From Manufacturing Techniques Incorporated	12.RD	PO 41129		13,452		82,772,475

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Wearable and Remote Sensing Technology for Cognitive State Evaluation and Rehabilitation-W909MY-12-D-0008;0054-204652				82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	-W909MY-12-D-0008;0054-204652;PO #36311		11,496		82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI TO#01		15,584		82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI_TASK 05		54,064		82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI_TASK 06		9,327		82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 3		8,569		82,772,475
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 4		137,160		82,772,475
Pass-Through From MC Technologies	12.RD	MC Tech_Li_Thin Composites		32,541		82,772,475
Pass-Through From MC Technologies	12.RD	MCTech-Li-DigImg		2,019		82,772,475
Pass-Through From Ministry of Defense Israel	12.RD	PO 4440871955		79,757		82,772,475
Pass-Through From Mission Secure, Incorporated	12.RD	Mission Secure_Beling_Machine		150,658		82,772,475
Pass-Through From Mitre Corporation	12.RD	NO. 121979		390		82,772,475
Pass-Through From Morton Photonics Incorporated	12.RD	MP-UVA-01		97,319		82,772,475
Pass-Through From Nanohmics Incorporated	12.RD	N18A-T001		4,031		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	AF1-0009		32,840		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	AR-C0004		358		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0007		4,833		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	MD2-7509		19,410		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	NV1-0004		30,965		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	NV1-0204		26,394		82,772,475
Pass-Through From NanoSonic Incorporated	12.RD	NV1-0749		40,685		82,772,475
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69);418357-19138		93,289	39,994	82,772,475
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69);418357-19C95		12,500	12,500	82,772,475
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69);418357-19C96		29,258	29,258	82,772,475
Pass-Through From Next Century Corporation	12.RD	418267-20006 Statement of Work for System Engineering and Program Support Services for the Aether Spy Program-FA8650-18-C-7841-204984;PO	(42,855)	339,792		82,772,475
Pass-Through From Northrop-Grumman	12.RD	8200229104		238		82,772,475
Pass-Through From Ozark Integrated Circuits	12.RD	140D0420C0034-VT		25,303		82,772,475
Pass-Through From Palo Alto Research Center Incorporated	12.RD	Configuration Security (CONSEC)-FA8750-18-2-0147-204694;P314449		113,077		82,772,475
Pass-Through From Parabon NanoLabs, Incorporated	12.RD	DNA Origami-based Bio-scavengers for Nerve Agent Sequestration-W9115R-19-C-0026-204857;20190620-MASON-051-OP3-SBIRII-PO-0019391		61,499		82,772,475
Pass-Through From Perspecta Labs Incorporated	12.RD			22,898		82,772,475
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	N171-031		33,187		82,772,475
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	N68335-17C-0480 Phase Sens		16,318		82,772,475
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	Phase Sensitive Innov_Campbel Magnetometers for detection of explosives in car portals, phase 2-DOTC-17-01-INIT1562-		60,157		82,772,475
Pass-Through From Polaris Alpha Advanced Systems, Incorporated	12.RD	205012;S19-06196 Enhanced Cyber Defense by Leveraging Involuntary Analog Emissions-FA8650-16-C-7621-		164,151	24,293	82,772,475
Pass-Through From Power Fingerprinting, Incorporated	12.RD	203831;1050143		145,971		82,772,475
Pass-Through From Praxis Environmental Tech Incorporated	12.RD	EST-.001-19-02 Commercial-Off-The-Shelf (COTS) Approach to Information Security N00253-16-C-0007-		59,715		82,772,475
Pass-Through From Progeny Systems	12.RD	203960;PSC-0341		33,312		82,772,475
Pass-Through From QmagiQ Limited Liability Corporation	12.RD	AT-52731		122,439		82,772,475
Pass-Through From Radiation Monitoring Devices, Incorporated	12.RD	C19-34 RI 1070108		40,000		82,772,475
Pass-Through From Radiation Monitoring Devices, Incorporated	12.RD	RadiationMDInc_Campbell_SolarB		89,219		82,772,475
Pass-Through From Raytheon Systems	12.RD	Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains (ARAKNID)-FA8750-19-C-0056-204780;90072-PO		240,436		82,772,475
Pass-Through From Raytheon Systems	12.RD	Derived and Integrated Cyber Effects (DICE)-FA8750-17-C-0209-		64,443		82,772,475
Pass-Through From Rolls-Royce Corporation	12.RD	204279;14743/PO9500013553/PO420198378		2,583		82,772,475
Pass-Through From S D Miller and Associates Professional Limited Liability Corporation	12.RD	PO5002995997				82,772,475
	12.RD	DOD C.NO. FA9550-18-C0003		1,534		82,772,475

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From SA Photonics Limited Liability Corporation	12.RD	PO 2022VT1607;417974-19079		43,539	32,085	82,772,475
Pass-Through From Salem Research Institute Incorporated	12.RD	AT-43873		35,707		82,772,475
Pass-Through From Semiconductor Research Corporation	12.RD	2018-JU-2780		7,604,931	5,855,240	82,772,475
Pass-Through From Shared Spectrum Company	12.RD	2020-02 The development of a prototypical semantic catalog and reasoning system to support NGA agent-based system program-FA8750-19-C-0139-		52,865		82,772,475
Pass-Through From Sierra Nevada Corporation	12.RD	205043;S20CNH009		80,967		82,772,475
Pass-Through From Southwest Research Institute	12.RD	L99044RI Development of passive sampling methodologies for equilibrium sampling of PFAS compounds in surface and groundwater-		131,346		82,772,475
Pass-Through From State Of Maryland	12.RD	W912HQ20P0007-205013;DOD00016-01		4,514		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102828-01		8,737		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102876-05		19,987		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102928-02		57,056		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102937-01		102,452		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102950-01		234,111		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102961-07		21,558		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2102967-02		67,698		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	2103015-01		78,793		82,772,475
Pass-Through From Stevens Institute of Technology	12.RD	HQ003419F0358		418,864		82,772,475
Pass-Through From Systems and Technology Research Incorporated	12.RD	SUBCONT 2019-0019		283,492		82,772,475
Pass-Through From Systems Planning & Analysis, Incorporated	12.RD	SPA-SC-2219-18-0001		54,846		82,772,475
Pass-Through From Tasso Incorporated	12.RD	HDTRA117C0066-204352;01142051		352,238		82,772,475
Pass-Through From The Aerospace Corporation	12.RD	The Aerospace Corp_Fleming_SI Enabling and Securing Robotic Team Situational Awareness-W911NF-17-1-0447-204346;401285-5801		23,616		82,772,475
Pass-Through From The Board of Trustees of The Colorado School of Mines	12.RD	Multi-domain C2 (MD-C2) "Clean Sheet" Implementation-FA8750-15-3-6000-204783;SA		63,052		82,772,475
Pass-Through From The Griffiss Institute	12.RD	19036001-0013 Multi-domain C2 (MDC2)"Clean Sheet"		148,469		82,772,475
Pass-Through From The Griffiss Institute	12.RD	Applications to Joint All Domain C2-FA8750-19-3-1000-205131;SA20200410010186		3,974		82,772,475
Pass-Through From The Griffiss Institute	12.RD	Online Learning Techniques for Space Situational Awareness, Part 2-FA8750-19-3-1001-205010;SA191210010116		25,151		82,772,475
Pass-Through From The Griffiss Institute	12.RD	Online Learning Techniques for Space Situational Awareness-FA8750-15-3-6000 & FA8750-15-3-6001-204842;SA20190560010002		67,652		82,772,475
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	12.RD	145165;418706-19B68		336,419	13,350	82,772,475
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	12.RD	CONTRACT NO.160047;418981-19B68 Post-Doctoral Research in Prediction Markets for Confidence Scores-N66001-19-C-4014-		100,140	11,400	82,772,475
Pass-Through From The KeyW Corporation	12.RD	205122;50005953		30,254		82,772,475
Pass-Through From The University of Texas at Austin	12.RD	UTA-1900954		46,356		82,772,475
Pass-Through From Third Floor Materials, Incorporated	12.RD	TFM_Hopkins_Optical limiter		20,149		82,772,475
Pass-Through From Thornton Tomasetti	12.RD	NN16146.00_TO0021_VT		113,735		82,772,475
Pass-Through From Trusted Science and Technology Incorporated	12.RD	AF191-064-01		14,051		82,772,475
Pass-Through From Tufts University	12.RD	101925-00001;PO# EP0167949		11,820		82,772,475
Pass-Through From University of California, San Diego	12.RD	109870153;Invoice # 59002178		100,307		82,772,475
Pass-Through From University of Oklahoma	12.RD	2020-05		3,083		82,772,475
Pass-Through From University Of Pennsylvania	12.RD	574173;PO 4175612		147,432		82,772,475
Pass-Through From University of Southern California	12.RD	SUBAWARD 109595960 Integrating Structural Theories of Revolution with Evolutionary Models to Predict Societal Resilience and (in)Stability-W911NF-18-1-0138-		353,019		82,772,475
Pass-Through From University Of Tennessee	12.RD	204523;A18-0953-S001 Distributed System Pattern Discovery Using Time		4,120		82,772,475
Pass-Through From VECTARE Limited Liability Company	12.RD	Series Discords-203877;1154-00 REV A		67,193		82,772,475
Pass-Through From VECTARE Limited Liability Company	12.RD	Industrial Internet of Things-204712-;1206-00/1218-00-219		33,969		82,772,475
Pass-Through From VECTARE Limited Liability Company	12.RD	Information Assurance Research for Industrial Control and Logistics Systems (IARICL)-204390-204830;1194-00/1210-00-210		127,587		82,772,475
Pass-Through From VECTARE Limited Liability Company	12.RD	Pattern Discovery 2020-1217-00-217-205019;1217-00-217		66,496		82,772,475

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		Cyber Security Applied Research and Experimentation Partner-W911NF-14-R-0001-				
Pass-Through From Vencore Labs Incorporated	12.RD	204699;PO-0017309		31,095		82,772,475
Pass-Through From VIASAT, Incorporated	12.RD	4179547		248,584	104,918	82,772,475
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	AT-60487		45,807		82,772,475
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUBCONT;TO#0009		2,533		82,772,475
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0012		39,605		82,772,475
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0017		24,394		82,772,475
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0025		72,338		82,772,475
		Vector Mapping Ticks and Tick-Borne Pathogens of Mongolia-N6264518D5058-N6264519F0235-204885;SC-N6264518D5058-GMU-001				
Pass-Through From Vysnova Partners, Incorporated	12.RD			51,054		82,772,475
Pass-Through From Woods Hole Oceanographic Institution	12.RD	A101487		36,097		82,772,475
Total Non-Stimulus			108,379,529	48,269,145	60,221,198	
Total Research and Development			108,379,529	48,269,145	60,221,198	
Total U.S. DEPARTMENT OF DEFENSE			188,844,934	53,399,432	62,792,153	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Non-Stimulus:						
Housing Counseling Assistance Program	14.169					1,918
Pass-Through From Virginia Housing Community Development Block Grants/State's program and Non-Entitlementment Grants in Hawaii	14.169			1,918		1,918
Pass-Through From Tazewell County	14.228		15,876,780		15,444,063	16,050,820
Emergency Solutions Grant Program	14.231		2,576,092	174,040	2,340,633	2,576,092
Supportive Housing Program	14.235		85,006		62,210	85,006
Home Investment Partnerships Program	14.239		9,927,688		9,582,368	9,927,688
Housing Opportunities for Persons with AIDS	14.241		812,091		792,205	812,091
Continuum of Care Program	14.267		91,622			91,622
Housing Trust Fund	14.275		1,765,089		1,700,000	1,765,089
Fair Housing Assistance Program_State and Local	14.401		327,259			327,259
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		54,974			182,414
Pass-Through From Federal HUD	14.900	0301-03610-SV0909-1184		127,440		182,414
Total Non-Stimulus			31,516,601	303,398	29,921,479	
Total Excluding Clusters Identified Below			31,516,601	303,398	29,921,479	
CDBG Disaster Recovery Grants:						
National Resilient Disaster Recovery Competition	14.272		13,880,138		13,673,825	13,904,402
Pass-Through From Coastal Community Resilience, Incorporated	14.272			24,264		13,904,402
Total CDBG Disaster Recovery Grants			13,880,138	24,264	13,673,825	13,904,402
CDBG Entitlementment Grants Cluster:						
Community Development Block Grants/Entitlementment Grants	14.218					116,267
Pass-Through From Richmond City	14.218	100767-500109-76320		116,267		116,267
Total CDBG Entitlementment Grants Cluster			0	116,267	0	116,267
Research and Development:						
Non-Stimulus:						
Healthy Homes Technical Studies Grants	14.906		249,264		32,728	249,264
Total Non-Stimulus			249,264	0	32,728	
Total Research and Development			249,264	0	32,728	
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			45,646,003	443,929	43,628,032	
U.S. DEPARTMENT OF THE INTERIOR						
Non-Stimulus:						
Indian Economic Development	15.032		26,862			26,862
Forests and Woodlands Resource Management	15.233		33,174			33,174
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,388,732			3,388,732
Abandoned Mine Land Reclamation (AMLR) Program	15.252		8,175,257		6,511,744	8,175,257
National Forest Acquired Lands	15.438		40,930			40,930
Fish and Wildlife Management Assistance	15.608		126,415		21,566	138,251
Cooperative Endangered Species Conservation Fund	15.615		67,738			93,956
Clean Vessel Act Program	15.616		133,387		122,728	133,387
Sportfishing and Boating Safety Act	15.622		162,053		158,708	162,053
State Wildlife Grants	15.634		1,151,428			1,249,948
Pass-Through From Southeastern Association of Fish and Wildlife Agencies	15.634	GS-F16AP00113-VAH		17,078		1,249,948
Undesirable/Noxious Plant Species	15.652		672			672

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Endangered Species Conservation -Recovery Implementation Funds	15.657		34,820		1,980	1,699,855
Natural Resource Damage Assessment, Restoration and Implementation	15.658		25,001			42,791
National Geological and Geophysical Data Preservation Program	15.814		48,579		42,137	48,579
National Land Remote Sensing Education Outreach and Research	15.815					33,856
Pass-Through From AmericaView Incorporated	15.815			33,856		33,856
Historic Preservation Fund Grants-In-Aid	15.904	0000112494/0000114687/0000111270	965,728		120,951	965,728
Outdoor Recreation_Acquisition, Development and Planning	15.916		324,552		324,552	324,552
National Maritime Heritage Grants Program	15.925	0000112157/0000113419	103,935		66,438	103,935
Civil War Battlefield Land Acquisition Grants	15.928		2,286,023		2,286,023	2,286,023
Chesapeake Bay Gateways Network	15.930		15,805			15,805
Conservation Activities by Youth Service Organizations	15.931		30,186			30,186
Cooperative Research and Training Programs -Resources of the National Park System	15.945		175,080			1,505,594
Cultural Resources Management	15.946					72,714
Pass-Through From Organization of American Historians	15.946			7,106		72,714
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957		10,360			10,360
Total Non-Stimulus			17,326,717	58,040	9,656,827	
Total Excluding Clusters Identified Below			17,326,717	58,040	9,656,827	
Fish and Wildlife Cluster:						
Sport Fish Restoration Program	15.605		1,410,038			5,047,397
Sport Fish Restoration Program	15.605		3,637,359			5,047,397
Wildlife Restoration and Basic Hunter Education	15.611		10,288,606			10,391,517
Pass-Through From North Carolina Wildlife Resource Commission	15.611	NC-F-F17F01155		58,045		10,391,517
Pass-Through From Tangled Bank Conservation	15.611			44,866		10,391,517
Enhanced Hunter Education and Safety Program	15.626		150,404			150,404
Total Fish and Wildlife Cluster			15,486,407	102,911	0	15,589,318
Research and Development: Non-Stimulus:						
Fish, Wildlife and Plant Conservation Resource Management	15.231					3,429
Pass-Through From State of Nevada	15.231	Fish, Wildlife and Plant Conservation Resource Management-HE-001		3,429		3,429
Wildland Fire Research and Studies Program	15.232		3,298			14,378
Pass-Through From North Carolina State University	15.232			11,080		14,378
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		34,102			34,102
Bureau of Ocean Energy Management (BOEM)						
Environmental Studies Program (ESP)	15.423					21,766
Pass-Through From Rutgers University	15.423	M19AC00016		21,766		21,766
Marine Minerals Activities - Hurricane Sandy	15.424		450			450
Safety and Environmental Enforcement Research and Data Collection for Offshore Energy and Mineral Activities	15.441		12,803			12,803
Water Desalination Research and Development Program	15.506		14,918		4,137	14,918
SECURE Water Act -Research Agreements	15.560		115,543			115,543
Fish and Wildlife Management Assistance	15.608					138,251
Pass-Through From State Of Maryland	15.608			11,836	5,105	138,251
Pass-Through From The California Department of Fish and Wildlife	15.615	Cooperative Endangered Species Conservation Fund-P1510801		26,218		93,956
Multistate Conservation Grant Program	15.628					4,899
Pass-Through From North Carolina State University	15.628			4,899		4,899
State Wildlife Grants	15.634					1,249,948
Pass-Through From Florida Fish and Wildlife Conservation	15.634			15,978		1,249,948
Pass-Through From Southeastern Association of Fish & Wildlife Agencies	15.634			65,464		1,249,948
Migratory Bird Joint Ventures	15.637					13,948
Pass-Through From Ducks Unlimited Incorporated	15.637			13,948		13,948
Challenge Cost Share	15.642		7,318			7,318
Migratory Bird Monitoring, Assessment and Conservation	15.655		14,999			14,999
Endangered Species Conservation -Recovery Implementation Funds	15.657		1,658,668			1,699,855
Pass-Through From Maine Department of Inland Fisheries & Wildlife	15.657			6,367		1,699,855
Natural Resource Damage Assessment, Restoration and Implementation	15.658		17,790			42,791
National Fish and Wildlife Foundation	15.663		45,703			58,636
Pass-Through From National Audubon Society	15.663			12,933		58,636
Fish and Wildlife Coordination and Assistance Programs	15.664		39,108			39,108
National Wetlands Inventory	15.665		999			999
Cooperative Ecosystem Studies Units	15.678		156,229		10,734	156,229

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Assistance to State Water Resources Research Institutes	15.805		52,287			52,287
Earthquake Hazards Research Grants	15.807		196,265			196,265
U.S. Geological Survey_ Research and Data Collection	15.808		349,800		20,330	349,800
National Cooperative Geologic Mapping Program	15.810		154,447		81,848	154,447
Cooperative Research Units Program	15.812		225,470			225,470
Native American Graves Protection and Repatriation Act	15.922		16,425			16,425
Cooperative Research and Training Programs -Resources of the National Park System	15.945		1,330,514		27,536	1,505,594
Cultural Resources Management	15.946		4,663			72,714
Pass-Through From Organization Of American Historians	15.946	Fish and Wildlife Adaptation Fellowship Program-		60,945		72,714
Other Assistance	15.RD	G18AC00356-204667	28,305			74,200
Other Assistance	15.RD	G16PX00275	14,501			74,200
Other Assistance	15.RD	National Park Service Resource Management Internship Program-P11AC30805;P13AC01450-203135	2,991			74,200
Other Assistance	15.RD	United States Geological Survey (USGS) Intergovernmental Personnel Act (IPA) Agreement- John Qu-204865	14,483			74,200
Pass-Through From Resource Systems Group, Incorporated	15.RD	Sun Protection without Ecological Harm: Promoting Reef-Friendly Visitor Behavior in National Parks-P14PC00630;140P2119F0193-204954		13,920		74,200
Total Non-Stimulus			4,512,079	268,783	149,690	
Total Research and Development			4,512,079	268,783	149,690	
Total U.S. DEPARTMENT OF THE INTERIOR			37,325,203	429,734	9,806,517	
U.S. DEPARTMENT OF JUSTICE						
Non-Stimulus:						
Law Enforcement Assistance_Narcotics and Dangerous Drugs Training	16.004	19-C3442SP18 - SASP/19-C3442SP18-SASP/19-C3443SP18 - SASP/19-C3443SP18-SASP/19-C3443SP18 - SASP/19-C3443SP18-SASP/19-C3444SP18 - SASP/19-C3444SP18-SASP/19-F3123SP18 - SASP/19-F3123SP18-SASP/19-F3124SP18-SASP/19-G3120SP18-SASP/19-H2631SP18 SASP/19-H2631SP18-SASP/19-	125,828			125,828
Sexual Assault Services Formula Program	16.017	H2632SP18-SASP/19-H2771SP18-	401,130		401,130	401,130
OVW Research and Evaluation Program	16.026		129,664			129,664
Community-Based Violence Prevention Program	16.123		83,785			83,785
Services for Trafficking Victims	16.320	116744	151,405		16,498	151,405
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		75,177			75,177
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	19-C3405JJ15-JJDP/19-C340/JJ15 JJDP/19-C3407JJ15-JJDP/19-D3226JJ16 RESTORATIVE PRAC/19-D3226JJ16 EXPAND RESTOR PRA/19-D3226JJ16 JJDP/19-D3227JJ16-JJDP/19-D3230JJ15 POSTIVE ALTERNATI/19-D3230JJ16 JJDP POSITIVE ALT/19-D3232JJ16 JJDP SUB	450,448		189,544	450,448
Missing Children's Assistance	16.543	ABUSE/20-A4700AD16	281,646			281,646
State Justice Statistics Program for Statistical Analysis Centers	16.550		106,220			106,220
National Criminal History Improvement Program (NCHIP)	16.554		501,096			501,096
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		52,431			4,870,356
Crime Victim Assistance	16.575		9,845,352		3,876,267	56,098,953
Crime Victim Assistance	16.575	18-B4071VW16- VICT/18-B4075VW16-VICT/18-B4077VW16-VICT/18-B4084VW16-VICT/18-B4088VW16-VICT/18-B4090VW16-VICT/18-B4092VW16 VICT/18-B4094VW16-VICT/18-B4096VW16-VICT/18-B4102VW16-VICT/18-B4104VW16-VICT/18-B4108VW16-VICT/18-B4111VW16-VICT/18-B4114VW16 VICTIM/	32,802,989		32,802,989	56,098,953
Crime Victim Assistance	16.575	20-E3327CA20 - CASA/20-E3327CA20-CASA/20-G3162VW18-VICT/20-J2276CA20 CASA/20-J2276CA20-CASA/20-K6119CA20/20-K6119CA20-CASA/20-K6120VW18-VICT/20-K6156VW18-VICT/20-K6157VW18 - VICT/20-K6157VW18-VICT/20-N5261VW18-VICT/20-O5086CA20-	13,450,610		13,450,610	56,098,953
Crime Victim Assistance/Discretionary Grants	16.582	CASA/20-R4109CA20/20-R4109C	429,591		77,992	489,740
Pass-Through From National White Collar Crime Center	16.582			28,416		489,740

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Violence Against Women Formula Grants	16.588	#19-J6164V18/19-B4537VA18/19-C4537VA18 - VAWA/19-C4537VA18 V-STOP/19-C4537VA18-VAWA/19-C6033VA18 - VAWA/19-C6033VA18-VAWA/19-C6046VA18-VAWA/19-C6047VA18-VAWA/19-D3242VA18-VAWA/19-D3245VA18-VAWA/19-D3247VA18-VAWA/19-G2697VA15 - VAWA/19-G3044VA18 V-STOP/19-20-A4963JR19-ICJR/20-A4964JR19-ICJR/20-	3,490,930		2,970,777	3,490,930
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	A4965JR19	104,884		38,390	147,967
Pass-Through From Action Alliance	16.590	16-ICJR-DCJS		8,717		147,967
Pass-Through From Action Alliance	16.590	ICJR-OAG		8,929		147,967
Pass-Through From Virginia Sexual & Domestic Violence Action Alliance	16.590	2016-WE-AX-0011		25,437		147,967
Residential Substance Abuse Treatment for State Prisoners Project Safe Neighborhoods	16.593 16.609	20-A4784RS16-RSAT/20-A4785RS16 RSAT/20-B4539RS17 - RSAT/20-B4539RS17 RSAT/20-K2205SP19-SASP/Grant #19-A4539RS15-RSAT 112603	251,539 199,972		152,727 31,122	251,539 199,972
Public Safety Partnership and Community Policing Grants	16.710		846,728			875,621
Juvenile Mentoring Program	16.726					38,764
Pass-Through From National 4-H Council	16.726			38,764		38,764
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-B4025AD15 DISPROPORTIONATE/18-B4036AD15-ANTI/19-07-03AR_DIRJRN13758/19-07-16AR_DIRJRN13804/19-10-08AR_DIRJRN14127/19-10-28AR_DIRJRN14174/19-11-01AR_DIRJRN14202/19-12-18AR_DIRJRN14341/19-A4651AD16 BYRNE EQUIP&TECH/19-A4670AD16 LE EQUIP & TECH/19-	2,869,375		2,294,045	2,924,340
DNA Backlog Reduction Program	16.741	A4673AD16	1,560,161			1,560,161
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		339,666			339,666
Support for Adam Walsh Act Implementation Grant Program	16.750		60,803			60,803
Second Chance Act Reentry Initiative	16.812	110172	405,641		32,018	460,843
Pass-Through From Council Of State Governments	16.812			14,417		460,843
NICS Act Record Improvement Program	16.813		1,212,327			1,212,327
Byrne Criminal Justice Innovation Program	16.817	114843	101,422		24,830	101,422
Emergency Law Enforcement Assistance Grant	16.824	20-A4962FL19	227,136		227,136	227,136
National Sexual Assault Kit Initiative	16.833	110171	756,352		64,600	756,352
Comprehensive Opioid Abuse Site-Based Program	16.838		24,392			24,392
STOP School Violence	16.839		608,585			670,218
Pass-Through From Regents of the University of Michigan	16.839			61,633		670,218
Equitable Sharing Program	16.922		784,068			784,068
Other Assistance						16,147
Pass-Through From City of Huntington	16.U01	City of Huntington, West Virginia Risk-Need-Responsivity-2017-RW-BX-0007-204601;PO 2019-380		2,068	1,080	16,147
Pass-Through From La Crosse County	16.U02	La Crosse County Risk-Need-Responsivity Project (RNR) 2017-RW-BX-0004-204600;205994-1803-00		2,068	1,080	16,147
Pass-Through From Maricopa County	16.U03	Maricopa County Risk-Need-Responsivity Project-204738-204933;PO PD13190000000628-1/PD13200000003058-1		7,232	3,690	16,147
Pass-Through From Shelby County Government	16.U04	Shelby County Risk-Need-Responsivity (RNR) FY 20-2017-RW-BX-0008-204902;PO34690		4,779	2,423	16,147
Total Non-Stimulus			72,731,353	202,460	56,658,948	
Total Excluding Clusters Identified Below			72,731,353	202,460	56,658,948	
Research and Development:						
Non-Stimulus:						
Legal Assistance for Victims	16.524		94,326			94,326
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		4,445,034		1,141,728	4,870,356
Pass-Through From American Institute for Research	16.560			147,361		4,870,356
Pass-Through From National Opinion Research Center	16.560			97,413		4,870,356
Pass-Through From Police Foundation	16.560			65,198		4,870,356
Pass-Through From Rutgers The State University of New Jersey	16.560	Rutgers Univ-1252		20,570		4,870,356
Pass-Through From Texas A&M University	16.560			42,349		4,870,356
Crime Victim Assistance	16.575		2			56,098,953
Crime Victim Assistance/Discretionary Grants	16.582					489,740
Pass-Through From The National Center for State Courts	16.582			31,733		489,740
Public Safety Partnership and Community Policing Grants	16.710		11,506			875,621

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From International Association of Chiefs	16.710			17,387		875,621
Edward Byrne Memorial Justice Assistance Grant Program	16.738					2,924,340
Pass-Through From Michigan State University	16.738			54,965		2,924,340
Edward Byrne Memorial Competitive Grant Program	16.751					32,813
Pass-Through From County of Roanoke	16.751			32,813		32,813
Harold Rogers Prescription Drug Monitoring Program	16.754					94,955
Pass-Through From County of Fairfax	16.754			94,955		94,955
Second Chance Act Reentry Initiative	16.812					460,843
Pass-Through From United Planning Organization	16.812			40,785		460,843
Other Assistance	16.RD	Alameda County Probation-Evaluation & Implementation Support to Alameda County-204213;14843		95,058	19,720	147,724
Other Assistance	16.RD	Research Assistantship Program-2017UR2652-204199	28,318			147,724
Pass-Through From City of Shoreline	16.RD	Risk Assessment, De-Escalation and Referral (RADAR): A System Wide Information Sharing Approach to Increasing Public Safety in First Responder Crisis Management-203795;8427		20,666		147,724
Pass-Through From Police Foundation	16.RD	National Crime Gun Intelligence Center Initiative-E0000015346-204353;G-00691707		1,312		147,724
Pass-Through From Urban Institute	16.RD	O9333-000-00-VPI-01		2,370		147,724
Total Non-Stimulus			4,579,186	764,935	1,161,448	
Total Research and Development			4,579,186	764,935	1,161,448	
Total U.S. DEPARTMENT OF JUSTICE			77,310,539	967,395	57,820,396	
U.S. DEPARTMENT OF LABOR						
Non-Stimulus:						
Labor Force Statistics	17.002		1,539,810			1,539,810
Compensation and Working Conditions	17.005		138,704			138,704
Unemployment Insurance	17.225		1,212,962,537			4,899,373,781
Senior Community Service Employment Program	17.235		1,681,042		1,548,923	1,681,042
Trade Adjustment Assistance	17.245		2,881,284			2,881,284
WIA Dislocated Workers	17.260					1,807
Pass-Through From Capital Region	17.260			1,807		1,807
H-1B Job Training Grants	17.268		543,699			1,189,488
Pass-Through From New River/Mount Rogers Workforce	17.268					1,189,488
Investment Area Consortium Board	17.268			146,954		1,189,488
Pass-Through From Total Action For Progress	17.268			155,899		1,189,488
Pass-Through From West Virginia Higher Education Policy	17.268					1,189,488
Commission	17.271			302,642		1,189,488
Work Opportunity Tax Credit Program (WOTC)	17.271		342,135			342,135
Temporary Labor Certification for Foreign Workers	17.273		436,474			436,474
Workforce Investment Act (WIA) National Emergency Grants	17.277		538,157			538,157
Workforce Innovation Fund	17.283	LWIA 3-MOU 1 2015/LWIA 6-MOU 1 2015/LWIA 8-MOU 1 2015/LWIA 9-MOU 1 2015/LWIA 11-MOU 1 2015/LWIA 12-MOU 1 2015/LWIA 16-MOU 1 2015/LWIA 17-MOU 3 2015	392,258		276,884	392,258
Apprenticeship USA Grants	17.285		129,758			183,347
Pass-Through From American Association of Community Colleges	17.285	AP-33025-19-75-A-11		53,589		183,347
Occupational Safety and Health_Susan Harwood Training Grants	17.502		138,702			176,335
Occupational Safety and Health_State Program	17.503		4,101,160			4,101,160
Consultation Agreements	17.504		1,175,870			1,175,870
Mine Health and Safety Grants	17.600		255,485			255,485
Women's Bureau	17.700					1,066
Pass-Through From Total Action For Progress	17.700			1,066		1,066
Other Assistance	17.U01	Equal Opportunity Employment Commission	13,753			13,753
Total Non-Stimulus			1,227,270,828	661,957	1,825,807	
Stimulus:						
Unemployment Insurance	17.225	COVID19	3,686,411,244			4,899,373,781
Total Stimulus			3,686,411,244	0	0	
Total Excluding Clusters Identified Below			4,913,682,072	661,957	1,825,807	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		16,023,188		571,669	16,023,188
Local Veterans' Employment Representative Program	17.804		6,711,898			6,711,898
Total Employment Service Cluster			22,735,086	0	571,669	22,735,086
WIOA Cluster:						
WIA Adult Program	17.258		11,653,107		9,503,813	12,195,171
Pass-Through From Bay Consortium Workforce	17.258					12,195,171
Investment Board, Incorporated	17.258	PY18-ESCC22-001		492,165		12,195,171
Pass-Through From Capital Region	17.258			1,792		12,195,171
Pass-Through From Opportunity, Incorporated	17.258	WIOA-/OSO-PY' 17-1		3,680		12,195,171

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From South Central Workforce Investment Board	17.258			44,427		12,195,171
WIA Youth Activities	17.259		13,674,701		11,004,076	14,107,571
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.259	PY18-YESCC22-001		181,260		14,107,571
Pass-Through From Opportunity, Incorporated	17.259	WIOA-OSY-PY' 17-1/WIOA-OSY-PY'18-1		248,005		14,107,571
Pass-Through From South Central Workforce Investment Board	17.259			3,605		14,107,571
WIA Dislocated Worker Formula Grants	17.278		14,093,373		8,913,602	14,158,849
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.278	PY18-ESCC22-001		36,417		14,158,849
Pass-Through From Opportunity, Incorporated	17.278	WIOA-/OSO-PY' 17-1		3,754		14,158,849
Pass-Through From South Central Workforce Investment Board	17.278			25,305		14,158,849
Total WIOA Cluster			39,421,181	1,040,410	29,421,491	40,461,591
Research and Development:						
Non-Stimulus:						
H-1B Job Training Grants	17.268					1,189,488
Pass-Through From Total Action For Progress Occupational Safety and Health_Susan Harwood Training Grants	17.268			40,294		1,189,488
Grants	17.502		34,394		5,843	176,335
Pass-Through From Western Carolina University	17.502			3,239		176,335
Total Non-Stimulus			34,394	43,533	5,843	
Total Research and Development			34,394	43,533	5,843	
Total U.S. DEPARTMENT OF LABOR			4,975,872,733	1,745,900	31,824,810	
U.S. DEPARTMENT OF STATE						
Non-Stimulus:						
Academic Exchange Programs - Undergraduate Programs	19.009		5,137,210			5,179,269
Pass-Through From International Research & Exchange Board	19.009			42,059		5,179,269
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010					280,255
Pass-Through From Institute of International Education	19.010	HHH180100 VCU 7 1 18		26,520		280,255
Pass-Through From Institute of International Education	19.010	HHH1901VCU7119		253,735		280,255
Investing in People in The Middle East and North Africa	19.021		19,478			74,883
Pass-Through From World Learning	19.021			55,405		74,883
Global Threat Reduction Foundation	19.033					23,178
Pass-Through From Civilian Research and Development Foundation	19.033	GT12-19-66159-0		23,178		23,178
Public Diplomacy Programs	19.040		29,864		5,840	999,325
Pass-Through From American Council on Education	19.040			1,909		999,325
International Programs to Support Democracy, Human Rights and Labor	19.345		593,644		255,305	593,644
Academic Exchange Programs - Graduate Students	19.400					67,496
Pass-Through From Institute of International Education	19.400	FST1901_VCU_4.1.19		67,496		67,496
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		209,343			354,460
Pass-Through From Georgetown University	19.415			26,988		354,460
Pass-Through From Legacy International	19.415			104,582		354,460
Academic Exchange Programs - English Language Programs	19.421					222,921
Pass-Through From Family Health International	19.421			222,921		222,921
Academic Exchange Programs - Educational Advising and Student Services	19.432					12,754
Pass-Through From Institute of International Education	19.432	2020 Fullbright Pakistan		12,754		12,754
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		794,642			794,642
Weapons Removal and Abatement	19.800		1,010,216			1,010,216
AEECA/ESF PD Programs	19.900					98,073
Pass-Through From American Councils for International Education	19.900			98,073		98,073
Total Non-Stimulus			7,794,397	935,620	261,145	
Total Excluding Clusters Identified Below			7,794,397	935,620	261,145	
Research and Development:						
Non-Stimulus:						
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		129,759			129,759
U.S. Ambassadors Fund for Cultural Preservation	19.025		139,557			139,557
Public Diplomacy Programs	19.040	SIN65018GR0051	967,552		217,094	999,325
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415					354,460
Pass-Through From World Learning	19.415			13,547		354,460
Other Assistance						712,891
Pass-Through From Development Services Group, Incorporated	19.RD	Counterterrorism Annual Reporting Project-204599;ATP		712,891		712,891

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Non-Stimulus			1,236,868	726,438	217,094	
Total Research and Development			1,236,868	726,438	217,094	
Total U.S. DEPARTMENT OF STATE			9,031,265	1,662,058	478,239	
U.S. DEPARTMENT OF TRANSPORTATION						
Non-Stimulus:						
Airport Improvement Program	20.106		89,752			228,535
Highway Training and Education	20.215		29,151			110,860
Commercial Driver's License Program Improvement Grant	20.232		10,568			10,568
Commercial Motor Vehicle Operator Training Grants	20.235		83,359			83,359
Commercial Vehicle Information Systems and Networks	20.237		281,291			314,869
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		49,738			49,738
Railroad Safety	20.301		19,730			19,730
High-Speed Rail Corridors and Intercity Passenger Rail Service						
-Capital Assistance Grants	20.319		1,211,213			1,211,213
Metropolitan Transportation Planning and State and Non-						
Metropolitan Planning and Research	20.505		3,419,594		3,066,450	3,419,594
Formula Grants for Rural Areas	20.509		17,679,910		17,218,733	18,343,253
Public Transportation Research	20.514		46,258			317,968
Rail Fixed Guideway Public Transportation System State						
Safety Oversight Formula Grant Program	20.528		245,616			245,616
Alcohol Open Container Requirements	20.607		10,256,202		9,165,978	10,256,202
Pipeline Safety Program State Base Grant	20.700		2,052,333			2,052,333
Interagency Hazardous Materials Public Sector Training and						
Planning Grants	20.703		356,740			356,740
Other Assistance						515,055
Other Assistance	20.U01	Fatality Analysis & Reporting DTNH22-17 Technical Support for Department of Transportation Positive Train Control Program-	126,457			515,055
Pass-Through From Syntek Technologies Incorporated	20.U02	204675;DTRF5316F00063		388,598		515,055
Total Non-Stimulus			35,957,912	388,598	29,451,161	
Stimulus:						
Formula Grants for Rural Areas	20.509	COVID19	663,343		663,343	18,343,253
Total Stimulus			663,343	0	663,343	
Total Excluding Clusters Identified Below			36,621,255	388,598	30,114,504	
FMCSA Cluster:						
National Motor Carrier Safety	20.218		6,654,516			6,654,516
Total FMCSA Cluster			6,654,516	0	0	6,654,516
Federal Transit Cluster:						
Federal Transit_Capital Investment Grants	20.500					33,265
Pass-Through From BrakeAudit	20.500			33,265		33,265
Bus and Bus Facilities Formula Program	20.526		959,189		959,189	984,131
Pass-Through From National Academy of Sciences	20.526			24,942		984,131
Total Federal Transit Cluster			959,189	58,207	959,189	1,017,396
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205		1,127,322,806		123,255,463	1,127,361,834
Highway Planning and Construction	20.205	DHR68006	26,285		26,285	1,127,361,834
Pass-Through From Hampton Roads Transportation		Highway Planning and Construction-HRTPO-CNU				
Planning Organization	20.205	2019/U. S. DOT 1050.2A		12,743		1,127,361,834
Recreational Trails Program	20.219		1,648,312		1,389,195	1,648,312
Federal Lands Access Program	20.224		127,636			127,636
Total Highway Planning and Construction Cluster			1,129,125,039	12,743	124,670,943	1,129,137,782
Highway Safety Cluster:						
State and Community Highway Safety	20.600		9,286,326		3,576,782	10,558,537
Pass-Through From Crash Avoidance Metrics Partners						
Limited Liability Corporation	20.600			604,668		10,558,537
Pass-Through From Dunlap and Associates Incorporated	20.600			32,025		10,558,537
Pass-Through From National Academy of Sciences	20.600			163,499		10,558,537
Pass-Through From Penn State University	20.600			259,512		10,558,537
Pass-Through From TransAnalytics Limited Liability						
Corporation	20.600			111,472		10,558,537
Pass-Through From Wake Forest University	20.600			101,035		10,558,537
Pass-Through From ODU Research Foundation	20.602			280		280
National Priority Safety Programs	20.616		5,883,608		2,432,823	5,883,608
Total Highway Safety Cluster			15,169,934	1,272,491	6,009,605	16,442,425
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		5,033,290		1,964,807	5,033,290
Job Access And Reverse Commute Program	20.516		3,512		3,512	3,512
Total Transit Services Programs Cluster			5,036,802	0	1,968,319	5,036,802
Research and Development:						
Non-Stimulus:						
Airport Improvement Program	20.106					228,535
Pass-Through From University of Maryland	20.106			138,783		228,535

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Aviation Research Grants	20.108		536,487		125,407	536,487
Air Transportation Centers of Excellence	20.109					75,424
Pass-Through From University of North Dakota	20.109			75,424		75,424
Highway Research and Development Program	20.200		1,236,814		167,533	4,318,124
Pass-Through From Board of Regents of the University	20.200			12,549		4,318,124
Pass-Through From Iowa State University	20.200			22,161		4,318,124
Pass-Through From Minnesota Department Of						
Transportation Business Services	20.200			50,204		4,318,124
Pass-Through From NanoSonic Incorporated	20.200			51,408		4,318,124
Pass-Through From National Academy of Sciences	20.200	418503-19406/418797-19541/418797-19836		2,134,186	144,249	4,318,124
Pass-Through From National Cooperative Highway						
Research Program	20.200	417943-19C37/451529-19836		173,090	118,003	4,318,124
Pass-Through From Noblis Incorporated	20.200			11,325		4,318,124
Pass-Through From Texas Transportation Institute	20.200			187,029		4,318,124
Pass-Through From The National Academies of Sciences	20.200			69,108		4,318,124
Pass-Through From The National Academy of Science	20.200			175,686		4,318,124
Pass-Through From The University of North Carolina at						
Chapel Hill	20.200			6,395		4,318,124
Pass-Through From Transportation Research Board	20.200			12,099		4,318,124
Pass-Through From University of Illinois	20.200			161,537		4,318,124
Pass-Through From Wake Forest University Health						
Sciences	20.200			14,533		4,318,124
Highway Training and Education	20.215		48,021			110,860
Pass-Through From Inova Fairfax Hospital	20.215			33,688		110,860
Commercial Vehicle Information Systems and Networks	20.237		33,578			314,869
Public Transportation Research	20.514					317,968
Pass-Through From Charles River Analytics Incorporated	20.514			11,573		317,968
Pass-Through From New York City Transit	20.514			220,724		317,968
Pass-Through From Science Applications International						
Corporation	20.514			4,926		317,968
Pass-Through From Washington State Insurance Pool	20.514			34,487		317,968
National Highway Traffic Safety Administration (NHTSA)						
Discretionary Safety Grants	20.614		111,463			277,378
Pass-Through From Crash Avoidance Metrics Partners						
Limited Liability Corporation	20.614			2,505		277,378
Pass-Through From National Safety Council	20.614			163,410		277,378
University Transportation Centers Program	20.701		3,031,203		1,065,937	3,576,103
Pass-Through From Pennsylvania State University	20.701			283,459		3,576,103
Pass-Through From University of Nevada Las Vegas	20.701			261,441		3,576,103
State Damage Prevention Program Grants	20.720					54,083
Pass-Through From Virginia Utility Protection Service						
Incorporated	20.720			54,083		54,083
Transportation Planning, Research and Education	20.931					618,492
Pass-Through From Morgan State University	20.931			388,463		618,492
Pass-Through From North Carolina Agricultural & Technical						
State University	20.931			230,029		618,492
Other Assistance	20.RD	693JJ318C000005	1,253,943			6,030,673
Other Assistance	20.RD	693JJ618C000007	38,107			6,030,673
Other Assistance	20.RD	693JJ618C000013	82,289			6,030,673
Other Assistance	20.RD	693JJ619C000010	170,319		9,524	6,030,673
Other Assistance	20.RD	204727	83,662			6,030,673
Other Assistance	20.RD	DTNH2215D00005/693JJ919F000223-204945	178,293			6,030,673
Other Assistance	20.RD	204643	221,720			6,030,673
Other Assistance	20.RD	DTFH6114D00012/693JJ319F000387-204927	17,705			6,030,673
Other Assistance	20.RD	DTFH6116D00041-0002	25,916			6,030,673
Other Assistance	20.RD	DTFH6117C00009	12,854			6,030,673
Other Assistance	20.RD	DTMC7514D00011 T07007	33,506			6,030,673
Other Assistance	20.RD	DTMC7514D00011-7005	17,551			6,030,673
Other Assistance	20.RD	DTMC7514D00011L-7006	2,560			6,030,673
Other Assistance	20.RD	DTMC7514D00011L-7009	22,964			6,030,673
Other Assistance	20.RD	DTMC7517F00058	55,555		2,800	6,030,673
Other Assistance	20.RD	DTMC7517F00064	46,132			6,030,673
Other Assistance	20.RD	DTMC7517F00066	180,543			6,030,673
Other Assistance	20.RD	DTNH22-11-D-00236L/0003	9,781			6,030,673
Other Assistance	20.RD	DTNH2215D00004/DTNH2217F00090	37,631			6,030,673
Other Assistance	20.RD	DTNH2215D00022/0001-2	97,905			6,030,673
Other Assistance	20.RD	DTNH2215D00022/639JJ919F000222	133,834			6,030,673
Other Assistance	20.RD	DTNH2215D00022-0003	29,254			6,030,673
Other Assistance	20.RD	DTNH2215D00022-0004	22,668			6,030,673

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	20.RD	DTNH2217D00065/F00163/RQ01249	378,867			6,030,673
Other Assistance	20.RD	Measuring Steering Column Motion in Frontal Rigid Barrier Test- DTNH2215D00005/693JJ919F000213-204946 Operate and Maintain the Federal Outdoor Impacts Laboratory (FOIL)- DTFH6114D00012L/693JJ319F00016-203242-	123,835			6,030,673
Other Assistance	20.RD	204832 Provide Analysis & Evaluation Research Support for Roadside Safety Team- DTFH6114D00012L/693JJ319F00018-203241-	492,173			6,030,673
Other Assistance	20.RD	204844 Research assistance to the Department of State (DOS) to Develop & Optimize Effective Anti-Ram Devices-DTFH6114D000054-693JJ318F00336-	604,879			6,030,673
Other Assistance	20.RD	204666	264,186			6,030,673
Other Assistance	20.RD	Shared Mobility Services Fellowship-204870	160,746			6,030,673
Other Assistance	20.RD	Strategic Highway Research Program 2 (SHRP2) Research Support-DTFH6114D000054-203907	4,268			6,030,673
Pass-Through From Applied Research Associates Incorporated	20.RD	S-714-D00043-00205-VATECH		46,071		6,030,673
Pass-Through From Engineering and Software Consultants, Incorporated	20.RD	Data Fusion and visualization for bridge management-DTFH61-14-D-00011-204657;18-48 Modeling Strategies for Reflecting Demand Response to Tolled and Priced Lanes Framing Paper-693JJ319D000008-204982;BOA		72,319		6,030,673
Pass-Through From ICF Incorporated, Limited Liability Company	20.RD	19AMBO0035		39,228		6,030,673
Pass-Through From Illinois Institute of Technology	20.RD	A16-0143-001 VT		42,236		6,030,673
Pass-Through From Intermodal Logistics Consulting Incorporated	20.RD	003_A0715A		100,087		6,030,673
Pass-Through From Iowa State University	20.RD	AT-69625		1,409		6,030,673
Pass-Through From LAM LHA	20.RD	RES AGMT SIGNED 8/13/16		3,618		6,030,673
Pass-Through From Leidos Incorporated	20.RD	Public-Private Partnerships Procurement Guide and Training-DTFH61-13-D-00022, Task Order 0209-204374;P010203904		4,211		6,030,673
Pass-Through From Michigan Technological University	20.RD	PO103798		112,134		6,030,673
Pass-Through From Objective Area Solutions	20.RD	ATO Leadership and Organization Effectiveness- 693KA9-19-D-00006-204848;Task Order 00082		9,296		6,030,673
Pass-Through From State Of Maryland	20.RD	Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness-693KA9-18-D-00015-204968;80926-Z9414201 Operational Support for Integrated Safety Assessment Model and Airport Surface Anomaly Investigation Capability -693KA9-18-D-00015-204838;75759-Z9349201		45,854		6,030,673
Pass-Through From State Of Maryland	20.RD	204838;75759-Z9349201		58,488		6,030,673
Pass-Through From State Of Maryland	20.RD	Risk Indicators and Common Cause Failures for the Integrated Safety Assessment Model- 693KA9-18-D-0015-204834;75758-Z9348201		32,455		6,030,673
Pass-Through From The National Academies of Sciences	20.RD	Application of Manual for Assessing Safety Hardware (MASH) Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-Zone Traffic Control Devices DTFH61-13-H-00024-203697;HR 03-119 PO SUB0000734		244,826	131,791	6,030,673
Pass-Through From Transportation Research Board	20.RD	HR 17-43		84,776		6,030,673
Pass-Through From University of Maryland	20.RD	80662-Z9409201		66,838		6,030,673
Pass-Through From University of North Dakota	20.RD	UND0024638		11,777		6,030,673
Pass-Through From Wake Forest University	20.RD	WFUHS-330104		21,383		6,030,673
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973 Driver Vigilance Framework for Level 2 and Level 3 Driving Automation-693JJ918D000007-		177,809		6,030,673
Pass-Through From Westat, Incorporated	20.RD	205031;6623-00-S001		52,212		6,030,673
Total Non-Stimulus			9,801,212	6,211,332	1,765,244	
Total Research and Development			9,801,212	6,211,332	1,765,244	
Total U.S. DEPARTMENT OF TRANSPORTATION			1,203,367,947	7,943,371	165,487,804	
DEPARTMENT OF TREASURY						
Non-Stimulus:						
Equitable Sharing	21.016		3,317,114		150,647	3,317,114
Total Non-Stimulus			3,317,114	0	150,647	
Stimulus:						
Coronavirus Relief Fund	21.019	COVID19	768,045,163		657,115,774	768,144,741
Total Stimulus			768,045,163	0	657,115,774	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Excluding Clusters Identified Below			771,362,277	0	657,266,421	
Research and Development:						
Stimulus:						
Coronavirus Relief Fund	21.019	COVID19	99,578			768,144,741
Total Stimulus			99,578	0	0	
Total Research and Development			99,578	0	0	
Total DEPARTMENT OF TREASURY			771,461,855	0	657,266,421	
APPALACHIAN REGIONAL COMMISSION						
Non-Stimulus:						
Appalachian Regional Development (See individual Appalachian Programs)	23.001					51,190
Pass-Through From Industrial Development Authority, Wise County	23.001			51,190		51,190
Appalachian Area Development	23.002		4,217,637		3,508,543	4,279,352
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		143,648			148,148
Pass-Through From East Tennessee State University	23.011			4,500		148,148
Total Non-Stimulus			4,361,285	55,690	3,508,543	
Total Excluding Clusters Identified Below			4,361,285	55,690	3,508,543	
Research and Development:						
Non-Stimulus:						
Appalachian Area Development	23.002		61,715			4,279,352
Pass-Through From The University of North Carolina at Chapel Hill	23.RD	5112014		59,810		59,810
Total Non-Stimulus			61,715	59,810	0	
Total Research and Development			61,715	59,810	0	
Total APPALACHIAN REGIONAL COMMISSION			4,423,000	115,500	3,508,543	
OFFICE OF PERSONNEL MANAGEMENT						
Research and Development:						
Non-Stimulus:						
Federal Civil Service Employment	27.001		82,622			82,622
Total Non-Stimulus			82,622	0	0	
Total Research and Development			82,622	0	0	
Total OFFICE OF PERSONNEL MANAGEMENT			82,622	0	0	
FEDERAL TRADE COMMISSION						
Research and Development:						
Non-Stimulus:						
Other Assistance	36.RD	Interagency Personnel Act Agreement for Bruce Kobayashi-204993	150,357			187,268
Other Assistance	36.RD	Interagency Personnel Act Agreement for James Cooper-204542	36,911			187,268
Total Non-Stimulus			187,268	0	0	
Total Research and Development			187,268	0	0	
Total FEDERAL TRADE COMMISSION			187,268	0	0	
GENERAL SERVICES ADMINISTRATION						
Non-Stimulus:						
Donation of Federal Surplus Personal Property	39.003		2,318,630	0	0	2,318,630
Total Non-Stimulus			2,318,630	0	0	
Total Excluding Clusters Identified Below			2,318,630	0	0	
Total GENERAL SERVICES ADMINISTRATION			2,318,630	0	0	
LIBRARY OF CONGRESS						
Non-Stimulus:						
Books for the Blind and Physically Handicapped	42.001		2,962			2,962
Total Non-Stimulus			2,962	0	0	
Total Excluding Clusters Identified Below			2,962	0	0	
Research and Development:						
Non-Stimulus:						
Other Assistance	42.RD	U.S.LibraryofCongress_Kokas_Bo	55,000			55,000
Total Non-Stimulus			55,000	0	0	
Total Research and Development			55,000	0	0	
Total LIBRARY OF CONGRESS			57,962	0	0	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Non-Stimulus:						
Science	43.001		14,392			11,087,010

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Aeronautics	43.002		131,295			1,689,564
Exploration	43.003		50,378			143,625
Pass-Through From Baylor University	43.003	7000000809		69,227		143,625
Space Operations	43.007		25,544			97,796
Office of Stem Engagement (OSTEM)	43.008					
Pass-Through From National Institute of Aerospace	43.008	C19-201403-VCU		20,001		131,155
Pass-Through From Old Dominion University Research Foundation	43.008			1,032		131,155
Pass-Through From Virginia Space Grant Consortium	43.008			3,374		131,155
Space Technology	43.012					497,889
Pass-Through From University of Utah	43.012	Sub No 10044107-VCU		28,467		497,889
Other Assistance						13,037
Pass-Through From National Institute of Aerospace	43.U01	201167-VT		8,037		13,037
Pass-Through From National Institute of Aerospace	43.U02	201178-VT		5,000		13,037
Total Non-Stimulus			221,609	135,138	0	
Total Excluding Clusters Identified Below			221,609	135,138	0	
Research and Development:						
Non-Stimulus:						
Science	43.001		8,557,230		923,551	11,087,010
Science	43.001	80NSSC17K0654	151,246		151,246	11,087,010
Pass-Through From Arizona State University	43.001			39,710		11,087,010
Pass-Through From Association of Universities for Research in Astronomy	43.001			14,013		11,087,010
Pass-Through From Bay Area Environmental Research Institute	43.001			18,114		11,087,010
Pass-Through From Cambridge Climate Institute	43.001			38,163		11,087,010
Pass-Through From Catholic University of America	43.001			82,916		11,087,010
Pass-Through From Cornell University	43.001			44,452		11,087,010
Pass-Through From Dartmouth College	43.001			40,418		11,087,010
Pass-Through From Dixie State University	43.001			7,500		11,087,010
Pass-Through From Hampton University	43.001			50,676		11,087,010
Pass-Through From Johns Hopkins University	43.001			225,262		11,087,010
Pass-Through From Jones Edmunds & Associates Incorporated	43.001			1		11,087,010
Pass-Through From Michigan State University	43.001			147,752		11,087,010
Pass-Through From NanoSonic Incorporated	43.001			46,301		11,087,010
Pass-Through From National Institute of Aerospace Associates, Incorporated	43.001			430,819		11,087,010
Pass-Through From Planetary Science Institute	43.001			7,754		11,087,010
Pass-Through From Purdue University	43.001			44,192		11,087,010
Pass-Through From Science Systems & Applications Incorporated	43.001			449,328		11,087,010
Pass-Through From Smithsonian Astrophysical Observatory	43.001			37,357		11,087,010
Pass-Through From Southwest Research Institute	43.001			191,209		11,087,010
Pass-Through From Space Science Institute	43.001			93,071		11,087,010
Pass-Through From Space Telescope Science Institute	43.001			82,697		11,087,010
Pass-Through From The Smithsonian Institution	43.001			66,214		11,087,010
Pass-Through From Universities Space Research Association	43.001			80,468		11,087,010
Pass-Through From University of California San Diego	43.001			29,122		11,087,010
Pass-Through From University of California, Berkeley	43.001			60,455		11,087,010
Pass-Through From University Of Pennsylvania	43.001			25,850		11,087,010
Pass-Through From Virginia Space Grant Consortium	43.001			10,328		11,087,010
Aeronautics	43.002		1,419,600		173,293	1,689,564
Pass-Through From University of Minnesota	43.002			64,341		1,689,564
Pass-Through From Virginia Space Grant Consortium	43.002			74,328		1,689,564
Exploration	43.003					143,625
Pass-Through From University Of Colorado	43.003			24,020		143,625
Space Operations	43.007		72,252			97,796
Education	43.008		41,354			131,155
Pass-Through From National Institute of Aerospace Associates, Incorporated	43.008			2,348		131,155
Pass-Through From Old Dominion University Research Foundation	43.008	19-264-100527-010/18-226-100527-010		8,167		131,155
Pass-Through From Old Dominion University Research Foundation	43.008			41,591		131,155
Pass-Through From Virginia Space Grant Consortium	43.008			13,288		131,155
Cross Agency Support	43.009		7,500			7,500
Space Technology	43.012		469,422		69,338	497,889
Other Assistance	43.RD	1582919	32,072			4,954,364
Other Assistance	43.RD	1615864	22,465			4,954,364
Other Assistance	43.RD	1627276	45,731			4,954,364
Other Assistance	43.RD	80HQTR20C0016	4,511			4,954,364
Other Assistance	43.RD	80LARC18C0011	11,964			4,954,364

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	43.RD	Industry-University Cooperative Research Centers (I/UCRC) National Aeronautics and Space Administration (NASA) Goddard NSF Spatiotemporal Innovation Center Membership - Planetary Defense-80NSSC19P1909-204919	80,471			4,954,364
Other Assistance	43.RD	Planetary Defense-80NSSC19P0301-204753	50,429			4,954,364
Other Assistance	43.RD	The Ionospheric Connection Explorer-418124-20002-204233	38,816			4,954,364
Other Assistance	43.RD	Work for Membership to the Spatiotemporal Thinking, Computing, and Applications (STC) Industry-University Cooperative Research Centers (I/UCRC) - Big Data Learning Platform-80NSSC19P2033-204937	25,082			4,954,364
Pass-Through From Acoustical and Vibrations Engineering Consultants Incorporated	43.RD	PO 1137		1,072		4,954,364
Pass-Through From Catholic University of America	43.RD	Multi-spacecraft Observations and Modeling of Solar Energetic Particle Events-NNG11PL10A Task 103-204518;361375 SUB 2		2,329		4,954,364
Pass-Through From Catholic University of America	43.RD	Space Physics Data Facility (SPDF) Science Support-NNG11PL10A Task 128-204818;361328 Sub 4		190,702		4,954,364
Pass-Through From Catholic University of America	43.RD	WSA Coronal and Solar Wind Modeling Research and Development Support-NNG11PL10A Task 236-205038;361636 Sub 1		12,003		4,954,364
Pass-Through From Hampton University	43.RD	06-001		184,045		4,954,364
Pass-Through From Hampton University	43.RD	HU-150015		33,018		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	Geodesy and Cartography-201556;1345925		37,656		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	Local and Global Cartography and Landing Site Characterization-201553;1345487		52,954		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	Perform detailed modeling analysis of various EPRV architectures-80NM0018D00004-205035;1645355		14,256		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	The Search for Black Holes in Low Metallicity Dwarf Galaxies: The Power of Keck NIRES-204590;RSA #1607155		11,508		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	The Search for Black Holes in Low Metallicity Dwarf Galaxies: The Power of Keck NIRSPEC-204476;RSA# 1594531		6,332		4,954,364
Pass-Through From Jet Propulsion Laboratory	43.RD	WISE Discovery of the Largest Sample of Obscured Dual AGNs: A NuSTAR Follow-up-204794;RSA# 1627221		4,464		4,954,364
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	43.RD	Laser&Plasma_Gupta_OpticFiber		132,481		4,954,364
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	43.RD	LPTech-Mool-NASA Fiber Based		7,089		4,954,364
Pass-Through From Magnolia Optical Technologies, Incorporated	43.RD	NASAGR03		109,652		4,954,364
Pass-Through From Materials Research & Design	43.RD	NN07-UVA06		65,671		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	# NA-2126		7,349		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NA-0534		18,119		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NA-0561		27,595		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NA2-0036		39,830		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NA-2143		16,423		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NA3-0007		35,333		4,954,364
Pass-Through From NanoSonic Incorporated	43.RD	NANO #N-A03C, W.NG		999		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	201142-VT		1,692		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	201146-VT		5,960		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	201152-VT		82,661		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	201159-VT		24,980		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	201166-VT		16,352		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	301006-VT		261,506		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	601028		84,941		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	601032		199,499		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	601056-VT		19,447		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	601062		7,575		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	C15-2800-VT SUPPLEMENT 48		9,075		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	C15-2800-VT SUPPLEMENT 51		14,879		4,954,364
Pass-Through From National Institute of Aerospace	43.RD	TO 601035		67,147		4,954,364
Pass-Through From Prime Photonics Incorporated	43.RD	NAS 02-406-TO 12		3,232		4,954,364
Pass-Through From Southwest Research Institute	43.RD	D99001L		30,385		4,954,364
Pass-Through From Space Telescope Science Institute	43.RD	An Overmassive AGN in a Merging Dwarf Galaxy-NASS-26555-204555;HST-GO-15319.007-A		11,921		4,954,364
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-14451.001-A		72,600		4,954,364
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14481.004-A		4,862		4,954,364
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14739.003-A		36,517		4,954,364
Pass-Through From Systems Technology Incorporated	43.RD	AT-61322		27,708		4,954,364

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Techsburg Incorporated	43.RD	80NSSC19C0088		7,335		4,954,364
Pass-Through From Trident Vantage Systems	43.RD	Data System Sustaining Engineering and Support-NNG15CR65C-203775;TVS-2015-10-011		2,318,651		4,954,364
Pass-Through From Universities Space Research Association	43.RD	SOF 07-0235		629		4,954,364
Pass-Through From University of California, Berkeley	43.RD	NNG12FA45C/SUBCONTRACT 00009423;418124-20002		71,541		4,954,364
Pass-Through From University of Colorado at Boulder	43.RD	SUBCONTRACT 1556355		106,378		4,954,364
Pass-Through From University Of Iowa	43.RD	204030;W000880292		13,261		4,954,364
Pass-Through From Vantage Partners Limited Liability Corporation	43.RD	VPL-PO-19-255		131,209		4,954,364
Total Non-Stimulus			11,030,145	7,235,048	1,317,428	
Total Research and Development			11,030,145	7,235,048	1,317,428	
Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			11,251,754	7,370,186	1,317,428	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Non-Stimulus:						
Promotion of the Arts_Grants to Organizations and Individuals	45.024		45,692			270,751
Promotion of the Arts_Partnership Agreements	45.025		716,800		710,816	1,019,300
Promotion of the Humanities_Challenge Grants	45.130		39,190			39,190
Promotion of the Humanities_Division of Preservation and Access	45.149		336,766		5,241	336,766
Promotion of the Humanities_Research	45.161		102,611			819,933
Pass-Through From Rice University	45.161	RZ-260900-18		3,057		819,933
Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162		42,542			70,792
Promotion of the Humanities_Professional Development	45.163		1,673			114,309
Promotion of the Humanities_Public Programs	45.164		96,885			286,908
Promotion of the Humanities_Office of Digital Humanities	45.169		429,601		133,265	569,009
Museums for America	45.301		110,311			110,311
Grants to States	45.310		3,489,255			3,489,255
National Leadership Grants	45.312		41,288		7,456	404,161
Laura Bush 21st Century Librarian Program	45.313		369,004		163,880	369,004
Other Assistance	45.U01	PC-15-8-058	19,254			44,132
Other Assistance	45.U02	PC-15-8-059	24,878			44,132
Total Non-Stimulus			5,865,750	3,057	1,020,658	
Stimulus:						
Promotion of the Arts_Partnership Agreements	45.025	COVID19	302,500		302,500	1,019,300
Total Stimulus			302,500	0	302,500	
Total Excluding Clusters Identified Below			6,168,250	3,057	1,323,158	
Research and Development:						
Non-Stimulus:						
Promotion of the Arts_Grants to Organizations and Individuals	45.024		225,059			270,751
Promotion of the Humanities_Federal/State Partnership	45.129		1,079,431		593,500	1,672,931
Promotion of the Humanities_Fellowships and Stipends	45.160		60,000			60,000
Promotion of the Humanities_Research	45.161		714,265		37,668	819,933
Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162		28,250		4,973	70,792
Promotion of the Humanities_Professional Development	45.163		112,636			114,309
Promotion of the Humanities_Public Programs	45.164		190,023			286,908
Promotion of the Humanities_Office of Digital Humanities	45.169		124,038		10,071	569,009
Pass-Through From Research Foundation of The City University of New York	45.169			15,370		569,009
National Leadership Grants	45.312		296,073		85,058	404,161
Pass-Through From Science Museum of Virginia Foundation	45.312			24,119		404,161
Pass-Through From University Of Nebraska	45.312			42,681		404,161
Total Non-Stimulus			2,829,775	82,170	731,270	
Stimulus:						
Promotion of the Humanities_Federal/State Partnership	45.129	COVID19	593,500			1,672,931
Total Stimulus			593,500	0	0	
Total Research and Development			3,423,275	82,170	731,270	
Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			9,591,525	85,227	2,054,428	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
NATIONAL SCIENCE FOUNDATION						
Non-Stimulus:						
Engineering Grants	47.041		289,831			21,811,366
Pass-Through From Oregon State University	47.041			88,306		21,811,366
Pass-Through From The National GEM Consortium	47.041			260		21,811,366
Pass-Through From University of Washington	47.041			29,153		21,811,366
Mathematical and Physical Sciences	47.049		25,775			14,462,435
Pass-Through From Mathematical Association of America	47.049	1722275		4,000		14,462,435
Pass-Through From University of Notre Dame	47.049			1,921		14,462,435
Geosciences	47.050		295,835			8,316,474
Pass-Through From Fort Hays State University	47.050			4,758		8,316,474
Computer and Information Science and Engineering	47.070		404,025			29,910,497
Biological Sciences	47.074		9,577			9,515,633
Social, Behavioral, and Economic Sciences	47.075		110,562		1,000	2,412,027
Pass-Through From Villanova University	47.075			9,249		2,412,027
Education and Human Resources	47.076		2,140,915		164,788	23,437,571
Pass-Through From Old Dominion University Research Foundation	47.076	1735301	1,732		1,732	23,437,571
Pass-Through From The National GEM Consortium	47.076			30,179		23,437,571
Pass-Through From The National GEM Consortium	47.076			42		23,437,571
Total Non-Stimulus			3,278,252	167,868	167,520	
Stimulus:						
Office of Integrative Activities	47.083	COVID19	1,668			2,119,325
Total Stimulus			1,668	0	0	
Total Excluding Clusters Identified Below			3,279,920	167,868	167,520	
Research and Development:						
Non-Stimulus:						
Engineering Grants	47.041		19,597,241		1,316,626	21,811,366
Engineering Grants	47.041	Bandyopadhyay FP00001012_SA001	25,151		25,151	21,811,366
Engineering Grants	47.041	I841435	45,000		45,000	21,811,366
Pass-Through From Arizona State University	47.041			51,895		21,811,366
Pass-Through From Clemson University	47.041			83,001		21,811,366
Pass-Through From Illinois Institute of Technology	47.041			171,095		21,811,366
Pass-Through From North Carolina State University	47.041			315,672		21,811,366
Pass-Through From North Dakota State University	47.041			2,511		21,811,366
Pass-Through From Old Dominion University Research Foundation	47.041			57,802		21,811,366
Pass-Through From Penn State University	47.041			55,501		21,811,366
Pass-Through From Stanford University	47.041			63,708		21,811,366
Pass-Through From University of Akron	47.041			43,299		21,811,366
Pass-Through From University of Arizona	47.041			14,690		21,811,366
Pass-Through From University of Arkansas Fayetteville	47.041			43,171		21,811,366
Pass-Through From University of Delaware	47.041			61,306		21,811,366
Pass-Through From University of Florida	47.041	Univ of Florida Sub00001739		43,690		21,811,366
Pass-Through From University of Maryland	47.041			413,046		21,811,366
Pass-Through From University Of Oklahoma	47.041			12,035		21,811,366
Pass-Through From University of Pittsburgh	47.041	0051478 (011872-1)		85,477		21,811,366
Pass-Through From University of South Carolina	47.041	16-3108		646		21,811,366
Pass-Through From University of South Carolina	47.041	18-3442		265		21,811,366
Pass-Through From University of South Carolina	47.041	18-3443		604		21,811,366
Pass-Through From University of South Carolina	47.041	18-3445		92		21,811,366
Pass-Through From University of South Carolina	47.041	USC 20-3915		26,570		21,811,366
Pass-Through From University of Texas at Dallas	47.041			143,260		21,811,366
Pass-Through From University Of Wisconsin	47.041			1,072		21,811,366
Pass-Through From Wake Forest University	47.041			11,021		21,811,366
Pass-Through From Zebra Analytix Incorporated	47.041			34,995		21,811,366
Mathematical and Physical Sciences	47.049		13,587,171		235,771	14,462,435
Pass-Through From American Physical Society	47.049			18,654		14,462,435
Pass-Through From Cornell University	47.049			215,156		14,462,435
Pass-Through From Georgia State University	47.049	Georgia State SP00013054		72,712		14,462,435
Pass-Through From The Regents of the University of California, Santa	47.049			9,066		14,462,435
Pass-Through From The University of Texas at Austin	47.049			256,416		14,462,435
Pass-Through From University of Houston	47.049			1,173		14,462,435
Pass-Through From University of Wisconsin	47.049	Mathematical and Physical Sciences-193405394		166,454		14,462,435
Pass-Through From Wichita State University	47.049			103,937		14,462,435
Geosciences	47.050		7,500,714		611,134	8,316,474
Geosciences	47.050	1504270	7,226		7,226	8,316,474
Geosciences	47.050	1543380	12,206		12,206	8,316,474
Pass-Through From Columbia University	47.050			22,560		8,316,474
Pass-Through From Columbia University	47.050	2GG008855		30,603		8,316,474
Pass-Through From Computational Physics, Incorporated	47.050			6,263		8,316,474
Pass-Through From Massachusetts Institute of Technology	47.050			82,129		8,316,474
Pass-Through From National Center for Atmospheric Research	47.050			53,944		8,316,474

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Regents of the University of Minnesota	47.050			18,401		8,316,474
Pass-Through From Research Foundation of City University of New York	47.050			42,661		8,316,474
Pass-Through From Rutgers, The State University of New Jersey	47.050			9,783		8,316,474
Pass-Through From Southern California Earthquake Center	47.050			5,064		8,316,474
Pass-Through From The Field Museum	47.050			5,984		8,316,474
Pass-Through From The Trustees of Columbia University in the City of New York	47.050			67,707		8,316,474
Pass-Through From University of California, Berkeley	47.050			7,816		8,316,474
Pass-Through From University of Houston	47.050			39,120		8,316,474
Pass-Through From University of Illinois	47.050			2,594		8,316,474
Pass-Through From University of Louisiana at Lafayette	47.050			4,067		8,316,474
Pass-Through From University of North Carolina at Chapel Hill	47.050			50,337		8,316,474
Pass-Through From University of Oregon	47.050			563		8,316,474
Pass-Through From Woods Hole Oceanographic Institution Computer and Information Science and Engineering	47.050 47.070		28,172,051		46,139	8,316,474 29,910,497
Computer and Information Science and Engineering	47.070	Arodz FP00001220_SA001 / Krusienski				
Pass-Through From Board of Regents of the University of Michigan	47.070	FP00008963_SA001	193,882		193,882	29,910,497
Pass-Through From Clemson University	47.070			60,181		29,910,497
Pass-Through From Drexel University	47.070			14,425		29,910,497
Pass-Through From Drexel University	47.070			17,056		29,910,497
Pass-Through From Northwestern University	47.070			59,993		29,910,497
Pass-Through From Pennsylvania State University	47.070			20,095		29,910,497
Pass-Through From Regents of the University of California	47.070			3,568		29,910,497
Pass-Through From Regents of the University of Colorado	47.070			59,325		29,910,497
Pass-Through From Regents of the University of Minnesota	47.070			121,908		29,910,497
Pass-Through From The Ohio State University	47.070			47,243		29,910,497
Pass-Through From The Regents of the University of California	47.070			116,009		29,910,497
Pass-Through From Trustees of Indiana University	47.070			211,444		29,910,497
Pass-Through From University Of Arizona	47.070			162,083		29,910,497
Pass-Through From University of California, San Diego	47.070			20,894		29,910,497
Pass-Through From University of North Carolina at Greensboro	47.070			45,589		29,910,497
Pass-Through From Utah State University	47.070			162,977		29,910,497
Pass-Through From Worcester Polytechnic Institute	47.070			17,749		29,910,497
Biological Sciences	47.074		8,943,731			9,515,633
		Gough FP00004596_SA001 / Hulshof			519,041	
		FP00008031_SA001 / Vonesh				
Biological Sciences	47.074	FP00000649_SA001	174,569		174,569	9,515,633
Biological Sciences	47.074	1754692	80,973		80,973	9,515,633
Pass-Through From Cary Institute of Ecosystem Studies Incorporated	47.074					
Pass-Through From Duke University	47.074			46,202		9,515,633
Pass-Through From Old Dominion University Research Foundation	47.074	19-102-100724-010		2,039		9,515,633
Pass-Through From Rocky Mountain Bird Observatory	47.074			19,482		9,515,633
Pass-Through From Texas A&M University	47.074			5,947		9,515,633
Pass-Through From University of Georgia	47.074			16,312		9,515,633
Pass-Through From University of Georgia	47.074			50,891		9,515,633
Pass-Through From University of Michigan	47.074	SUBK00010080		23,522		9,515,633
Pass-Through From University of Notre Dame	47.074			71,445		9,515,633
Pass-Through From University of South Florida	47.074			56,994		9,515,633
Pass-Through From Wake Forest University	47.074	18 002		13,949		9,515,633
Social, Behavioral, and Economic Sciences	47.075		2,213,317			2,412,027
Pass-Through From American Educational Research Association	47.075				149,082	
Pass-Through From Duke University	47.075			368		2,412,027
Pass-Through From State Of Maryland	47.075			33,632		2,412,027
Pass-Through From State Of Maryland	47.075			6,692		2,412,027
Pass-Through From University of Colorado at Boulder	47.075			11,581		2,412,027
Pass-Through From University of Indiana	47.075			4,551		2,412,027
Pass-Through From University of Nebraska	47.075			4,311		2,412,027
Pass-Through From University of North Carolina at Chapel Hill	47.075			17,764		2,412,027
Education and Human Resources	47.076		19,828,855		1,550,843	23,437,571
Education and Human Resources	47.076	DUE-1525593, DUE-1446258	131,188		131,188	23,437,571
		Hunnicuttt FP00005420_SA001/Pawluk				
Education and Human Resources	47.076	FP00006016_SA001	166,400		166,400	23,437,571
Pass-Through From American Association of Community Colleges	47.076	AACC-138900-06		8,135		23,437,571
Pass-Through From California State University East Bay Foundation	47.076	W1192-320		61,189		23,437,571

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Clemson University	47.076			55,026		23,437,571
Pass-Through From Cold Spring Harbor Laboratory	47.076			28,341		23,437,571
Pass-Through From Columbus State Community College	47.076	1718-004		57,859		23,437,571
Pass-Through From Howard University	47.076	DRL-1510347/0008783-1000058591		17,175		23,437,571
Pass-Through From Howard University	47.076			28,751		23,437,571
Pass-Through From Howard University	47.076			24,707		23,437,571
Pass-Through From Mathematical Association of America	47.076			33,041		23,437,571
Pass-Through From Morehouse College	47.076			15,638		23,437,571
Pass-Through From Museum of Science and Industry	47.076			52,050		23,437,571
Pass-Through From North Dakota State University	47.076			14,262		23,437,571
Pass-Through From Old Dominion University Research Foundation	47.076	20-106-100814-010/20-107-100814-010/17-109-100607-010/17-111-100607-010		44,743		23,437,571
Pass-Through From Space Science Institute	47.076			44,328		23,437,571
Pass-Through From SRI International	47.076			218,097		23,437,571
Pass-Through From The University of Texas at Austin	47.076			112,698		23,437,571
Pass-Through From University Of Colorado	47.076			174,265		23,437,571
Pass-Through From University of Hawaii	47.076			6,895		23,437,571
Pass-Through From University of Lynchburg	47.076	9111-1395-6258		1,815		23,437,571
Pass-Through From University of Maryland Baltimore	47.076					23,437,571
County	47.076			11,869		23,437,571
Pass-Through From University of Pittsburgh	47.076			55,975		23,437,571
Pass-Through From Utah State University	47.076			48,332		23,437,571
Pass-Through From Wesleyan University	47.076			4,295		23,437,571
Pass-Through From Westminster College	47.076			18,774		23,437,571
Pass-Through From Rutgers, The State University of New Jersey	47.078			26,022		59,950
Pass-Through From University of Colorado at Boulder	47.078			33,928		59,950
Office of International and Integrative Activities	47.079		916,032		394,253	916,032
Office of Integrative Activities	47.083		1,343,640		531,242	2,119,325
Office of Integrative Activities	47.083	McQuade FP00010700_SA001-SA003	428,850		428,850	2,119,325
Pass-Through From Boise State University	47.083			77,222		2,119,325
Pass-Through From Business Higher Education Forum	47.083			39,951		2,119,325
Pass-Through From Business Higher Education Forum	47.083	BHEF 1936894-0009		40,000		2,119,325
Pass-Through From George Washington University	47.083			54,925		2,119,325
Pass-Through From Purdue University	47.083			17,888		2,119,325
Pass-Through From The Business-Higher Education Forum	47.083			39,971		2,119,325
Pass-Through From University Of North Carolina at Charlotte, The	47.083			75,210		2,119,325
Other Assistance	47.RD	1747663	70,892			1,469,237
Other Assistance	47.RD	1950730-001	194,317			1,469,237
Other Assistance	47.RD	2013674	80,380			1,469,237
Other Assistance	47.RD	CBET-1902993	261,347			1,469,237
Other Assistance	47.RD	CHE-1551964	72,064			1,469,237
Other Assistance	47.RD	Interagency Personnel Act Agreement (IPA)				1,469,237
Other Assistance	47.RD	08/19/2019 to 08/18/2020-1948645-204909	199,413			1,469,237
Other Assistance	47.RD	MCB-1517298	62,240			1,469,237
Other Assistance	47.RD	NNCO_Frieersdorf_IPA	323,287			1,469,237
Pass-Through From Arizona State University	47.RD	ASUB00000218		73,015		1,469,237
Pass-Through From Association of Universities for Research in Astronomy	47.RD	Developing Daniel K. Inouye Solar Telescope (DKIST) Level-2 Products: Inversions of HE I				1,469,237
Pass-Through From Association of Universities for Research in Astronomy	47.RD	1083.0nm-204846-204847;PO# NB6496C-N/PO#				1,469,237
Pass-Through From Association of Universities for Research in Astronomy	47.RD	NB6499C-N		89,630		1,469,237
Pass-Through From NALA Systems Incorporated	47.RD	AT-55666		22,374		1,469,237
Pass-Through From University of Notre Dame	47.RD	203419UVA		20,278		1,469,237
Total Non-Stimulus			104,632,137	6,350,622	9,472,048	
Total Research and Development			104,632,137	6,350,622	9,472,048	
Total NATIONAL SCIENCE FOUNDATION			107,912,057	6,518,490	9,639,568	
SMALL BUSINESS ADMINISTRATION						
Non-Stimulus:						
Small Business Development Centers	59.037		3,313,212		836,440	3,518,310
Pass-Through From Community Business Partnership	59.037			205,098		3,518,310
Federal and State Technology Partnership Program	59.058		61,633			61,633
State Trade and Export Promotion Pilot Grant Program	59.061		203,088			203,088
Other Assistance						167,941
Pass-Through From Community Business Partnership	59.U01	Veterans Business Opportunity Center (VBOC)-203510;421371		167,941		167,941
Total Non-Stimulus			3,577,933	373,039	836,440	
Total Excluding Clusters Identified Below			3,577,933	373,039	836,440	
Total SMALL BUSINESS ADMINISTRATION			3,577,933	373,039	836,440	
U.S. DEPARTMENT OF VETERAN'S AFFAIRS						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Non-Stimulus:						
Veterans State Domiciliary Care	64.014		520,741			520,741
Veterans State Nursing Home Care	64.015		23,950,782			23,950,782
Burial Expenses Allowance for Veterans	64.101		1,063,699			1,063,699
Veterans Information and Assistance	64.115		3,993			3,993
All-Volunteer Force Educational Assistance	64.124		778,171			778,171
State Cemetery Grants	64.203		5,770,758			5,770,758
Total Non-Stimulus			32,088,144	0	0	
Total Excluding Clusters Identified Below			32,088,144	0	0	
Research and Development:						
Non-Stimulus:						
Post-9/11 Veterans Educational Assistance	64.027		81,495			81,495
Other Assistance	64.RD	AGREEMENT DATED 9/20/19	28,634			114,039
		Asymptomatic Carotid Stenosis-36C24518S0009-				
Other Assistance	64.RD	POS12-D85020 204417	82,016			114,039
Other Assistance	64.RD	VA268-16-C-0013	3,389			114,039
Total Non-Stimulus			195,534	0	0	
Total Research and Development			195,534	0	0	
Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS			32,283,678	0	0	
ENVIRONMENTAL PROTECTION AGENCY						
Non-Stimulus:						
State Indoor Radon Grants	66.032		163,207			163,207
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act						
National Clean Diesel Emissions Reduction Program	66.034		536,623			536,623
State Clean Diesel Grant Program	66.039		345,460		329,207	691,424
Multipurpose Grants to States and Tribes	66.040		268,715		262,209	268,715
State Public Water System Supervision	66.204		56,121			56,121
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.432		2,005,562			2,005,562
Pass-Through From Rural Community Assistance Partnership	66.436			16,690		16,690
Healthy Watersheds Consortium Grant Program	66.436			16,690		16,690
Pass-Through From US Endowment for Forestry & Communities	66.441			18,037		18,037
Water Quality Management Planning	66.441		139,914			139,914
Nonpoint Source Implementation Grants	66.454		2,844,938		1,653,430	2,849,638
Pass-Through From North Carolina State University	66.460			4,700		2,849,638
Chesapeake Bay Program	66.466		7,614,144		787,070	8,611,464
Pass-Through From Chesapeake Bay Foundation Incorporated	66.466			19,310		8,611,464
Pass-Through From National Fish & Wildlife Foundation	66.466			96,218		8,611,464
Pass-Through From Sustainable Chesapeake	66.466			77,222		8,611,464
Pass-Through From US Endowment for Forestry & Communities	66.466			10,953		8,611,464
Beach Monitoring and Notification Program Implementation Grants	66.472		220,063			220,063
Performance Partnership Grants	66.605		9,344,273		25,000	9,482,364
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		24,419			24,419
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		2,558			2,558
Pollution Prevention Grants Program	66.708		14,337			14,337
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716					26,370
Pass-Through From eXtension Foundation	66.716			26,370		26,370
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		469,739			469,739
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		635,975			635,975
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,278,173			1,278,173
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		109,737			109,737
State and Tribal Response Program Grants	66.817		2,596			2,596
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		326,529			326,529
Total Non-Stimulus			26,403,083	269,500	3,056,916	
Total Excluding Clusters Identified Below			26,403,083	269,500	3,056,916	
Clean Water State Revolving Fund Cluster:						
Capitalization Grants for Clean Water State Revolving Funds	66.458		40,663,449		39,578,555	40,663,449
Total Clean Water State Revolving Fund Cluster			40,663,449	0	39,578,555	40,663,449
Drinking Water State Revolving Fund Cluster:						
Capitalization Grants for Drinking Water State Revolving Funds	66.468		18,870,984		14,421,011	18,870,984

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Drinking Water State Revolving Fund Cluster			18,870,984	0	14,421,011	18,870,984
Research and Development:						
Non-Stimulus:						
National Clean Diesel Emissions Reduction Program	66.039		345,964		334,251	691,424
Pass-Through From National Audubon Society	66.437			19		19
Regional Wetland Program Development Grants	66.461		53,350			164,586
Pass-Through From Delaware Department of Natural Resources & Environmental Control	66.461			43,507		164,586
Pass-Through From State of Maryland	66.461	96362301-0/U00P940072		67,729		164,586
Chesapeake Bay Program	66.466		631,433		53,488	8,611,464
Chesapeake Bay Program	66.466	001/451287-20012/62961	19,374		19,374	8,611,464
Pass-Through From Chesapeake Bay Trust	66.466	15765/REQUEST #16798		50,948		8,611,464
Pass-Through From National Fish and Wildlife Foundation	66.466			11,384		8,611,464
Pass-Through From Pamunkey Indian Tribe Reservation	66.466	001		42,586		8,611,464
Pass-Through From Science Museum of Virginia Foundation	66.466			17,170		8,611,464
Pass-Through From Science Museum of Virginia Foundation Incorporated	66.466			20,722		8,611,464
Pass-Through From Carnegie Mellon University	66.509			95,455		170,987
Pass-Through From Clark University	66.509			34,720		170,987
Pass-Through From Water Environment Research Foundation	66.509			40,812		170,987
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		460,584		210,474	460,584
P3 Award: National Student Design Competition for Sustainability	66.516		16,464			16,464
Performance Partnership Grants	66.605		138,091			9,482,364
Total Non-Stimulus			1,665,260	425,052	617,587	
Total Research and Development			1,665,260	425,052	617,587	
Total ENVIRONMENTAL PROTECTION AGENCY			87,602,776	694,552	57,674,069	
NUCLEAR REGULATORY COMMISSION						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		131,987			131,987
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		395,064			563,566
Total Non-Stimulus			527,051	0	0	
Total Excluding Clusters Identified Below			527,051	0	0	
Research and Development:						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		168,502			563,566
Total Non-Stimulus			168,502	0	0	
Total Research and Development			168,502	0	0	
Total NUCLEAR REGULATORY COMMISSION			695,553	0	0	
U.S. DEPARTMENT OF ENERGY						
Non-Stimulus:						
State Energy Program	81.041		1,957,675		612,205	2,049,276
Weatherization Assistance for Low-Income Persons	81.042		4,283,649		3,912,375	4,283,649
Conservation Research and Development	81.086		253,502			6,265,784
Renewable Energy Research and Development	81.087					1,315,724
Pass-Through From CompRex Limited Liability Corporation	81.087	DE-SC0018542		436		1,315,724
Pass-Through From Electric Power Research Institute	81.087			13,495		1,315,724
Pass-Through From South Dakota School of Mines and Technology	81.087	SDSMT-VCU-19-07 R1		67,643		1,315,724
Defense Nuclear Nonproliferation Research	81.113					35,497
Pass-Through From Texas Agricultural and Mechanical College University	81.113	M1900862		4,002		35,497
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		477,371			807,729
State Energy Program Special Projects	81.119		124,693			124,693
Nuclear Energy Research, Development and Demonstration Advanced Research Projects Agency - Energy	81.121		50,664			2,781,442
Other Assistance	81.135	Bertino FP00001756_SA002	86,850		35,161	2,259,419
Other Assistance	81.U01	AHQ-9-92002-04	8,816			67,028
Other Assistance	81.U02	AHQ-9-92092-01	160			67,028
Other Assistance	81.U03	AT-66002	7,003			67,028
Pass-Through From The George Washington University	81.U04	18-SC35		45,140		67,028
Pass-Through From University of California at Berkeley	81.U05	LBNL 7425436		5,909		67,028
Total Non-Stimulus			7,250,383	136,625	4,559,741	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Excluding Clusters Identified Below			7,250,383	136,625	4,559,741	
Research and Development:						
Non-Stimulus:						
State Energy Program	81.041		91,601		90,786	2,049,276
Office of Science Financial Assistance Program	81.049		10,833,080		356,559	12,530,223
Office of Science Financial Assistance Program	81.049	DE-SC0007880	9,485		9,485	12,530,223
Office of Science Financial Assistance Program	81.049	DE-SC0016263	52,075		52,075	12,530,223
Pass-Through From Aerosol Devices Incorporated	81.049			205,248		12,530,223
Pass-Through From Freedom Photonics, Limited Liability Company	81.049			11,315		12,530,223
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			32,081		12,530,223
Pass-Through From Louisiana State University	81.049			255,606		12,530,223
Pass-Through From Luna Innovations Incorporated	81.049			128,756		12,530,223
Pass-Through From MC Technologies Limited Liability Company	81.049			86,449		12,530,223
Pass-Through From MillenniTEK Limited Liability Corporation	81.049			3,380		12,530,223
Pass-Through From NanoSonic Incorporated	81.049			135,794		12,530,223
Pass-Through From Ohio State University	81.049			111,405		12,530,223
Pass-Through From Ohio State University Research Foundation	81.049	60042071		29,192		12,530,223
Pass-Through From Pennsylvania State University	81.049			318,894		12,530,223
Pass-Through From Phase Sensitive Innovations, Incorporated	81.049			1,049		12,530,223
Pass-Through From Reservoir Labs, Incorporated	81.049			38,056		12,530,223
Pass-Through From Smithsonian Institution	81.049	16-SUBC-440-0000336870/19-SUBC-440-0000425455		67,439		12,530,223
Pass-Through From Stanford University	81.049			25,409		12,530,223
Pass-Through From University Of Miami	81.049			49,003		12,530,223
Pass-Through From University of Michigan	81.049			83,648		12,530,223
Pass-Through From University of Notre Dame	81.049			52,859		12,530,223
Nuclear Waste Disposal Siting	81.065					270,280
Pass-Through From Vanderbilt University	81.065			270,280		270,280
Regional Biomass Energy Programs	81.079		142,559		90,553	142,559
Conservation Research and Development	81.086		4,665,675		1,022,164	6,265,784
Pass-Through From Auburn University	81.086			34,393		6,265,784
Pass-Through From North Carolina State University	81.086	418513-19D25		963,930	26,779	6,265,784
Pass-Through From University of California, Irvine	81.086			122,091		6,265,784
Pass-Through From University of Houston	81.086			226,193		6,265,784
Renewable Energy Research and Development	81.087		715,938		15,761	1,315,724
Pass-Through From Electric Power Research Institute	81.087			52,559		1,315,724
Pass-Through From Massachusetts Institute of Technology	81.087			161,660		1,315,724
Pass-Through From Regents University of California Los Angeles	81.087			31,382		1,315,724
Pass-Through From Rensselaer Polytechnic Institute	81.087			171,843		1,315,724
Pass-Through From University Of Delaware	81.087			100,768		1,315,724
Fossil Energy Research and Development	81.089		4,735,873		131,396	6,415,226
Pass-Through From Advanced Resources International Incorporated	81.089			20,386		6,415,226
Pass-Through From Marshall Miller & Associates Incorporated	81.089			1,088		6,415,226
Pass-Through From Penn State University	81.089			408,373		6,415,226
Pass-Through From Southern States Energy Board	81.089			153,696		6,415,226
Pass-Through From University of Kentucky	81.089			730,594		6,415,226
Pass-Through From University of Utah	81.089			47,583		6,415,226
Pass-Through From West Virginia University	81.089			317,633		6,415,226
Defense Nuclear Nonproliferation Research	81.113					35,497
Pass-Through From Massachusetts Institute of Technology	81.113			24,772		35,497
Pass-Through From University of Michigan	81.113			6,723		35,497
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		330,358			807,729
Nuclear Energy Research, Development and Demonstration	81.121		2,277,268		302,235	2,781,442
Nuclear Energy Research, Development and Demonstration	81.121	Bilbao y Leon FP00005537_SA001- SA002	42,119		42,119	2,781,442
Pass-Through From Oregon State University	81.121			118,008		2,781,442
Pass-Through From Purdue University	81.121			31,340		2,781,442
Pass-Through From Texas A&M University	81.121			37,181		2,781,442
Pass-Through From The Ohio State University	81.121			40,342		2,781,442
Pass-Through From University of Illinois	81.121			134,549		2,781,442
Pass-Through From University of Wisconsin Madison Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	Sub Agreement 704K281		49,971		2,781,442
Pass-Through From University of Nevada Reno	81.122		45,613			171,361
Pass-Through From Washington State University	81.122			50,775		171,361
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		2,919,753		2,542,527	3,055,059
Pass-Through From North Carolina A&T	81.123			135,306		3,055,059

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Advanced Research Projects Agency - Energy	81.135		1,964,932		372,410	2,259,419
Pass-Through From Eaton Corporation	81.135			207,637		2,259,419
Other Assistance	81.RD	1866714	61,644			7,763,090
Other Assistance	81.RD	1960744	527,661			7,763,090
Other Assistance	81.RD	200933	16,883			7,763,090
Other Assistance	81.RD	2040043	14,399			7,763,090
Other Assistance	81.RD	320777/DE-SC0012704	12,747			7,763,090
Other Assistance	81.RD	334567	259,564			7,763,090
Other Assistance	81.RD	344634/BNL-0000310702	4,067			7,763,090
Other Assistance	81.RD	366350	88,950			7,763,090
Other Assistance	81.RD	372874	94,765			7,763,090
Other Assistance	81.RD	374705	24,551			7,763,090
Other Assistance	81.RD	397595	58,291			7,763,090
Other Assistance	81.RD	4000099824	27,211			7,763,090
Other Assistance	81.RD	4000101438	25,387			7,763,090
Other Assistance	81.RD	4000133430	94,558			7,763,090
Other Assistance	81.RD	4000144686	16,984			7,763,090
Other Assistance	81.RD	4000152854	45,264			7,763,090
Other Assistance	81.RD	4000156549	52,680			7,763,090
Other Assistance	81.RD	4000160669	167			7,763,090
Other Assistance	81.RD	4000166318	7,543			7,763,090
Other Assistance	81.RD	4000166476	58,272			7,763,090
Other Assistance	81.RD	4000166522	11,846			7,763,090
Other Assistance	81.RD	4000166590	291,868			7,763,090
Other Assistance	81.RD	4000167926	56,327			7,763,090
Other Assistance	81.RD	4000168238	41,365			7,763,090
Other Assistance	81.RD	4000173461	23,234			7,763,090
Other Assistance	81.RD	4000176791	49,015			7,763,090
Other Assistance	81.RD	4000177539	19,768			7,763,090
Other Assistance	81.RD	4000177567	14,479			7,763,090
Other Assistance	81.RD	448598	11,025			7,763,090
Other Assistance	81.RD	449808	995			7,763,090
Other Assistance	81.RD	451975	96,087			7,763,090
Other Assistance	81.RD	462102	65,341			7,763,090
Other Assistance	81.RD	463281	56,233			7,763,090
Other Assistance	81.RD	492377	23,000			7,763,090
Other Assistance	81.RD	501927	50,712			7,763,090
Other Assistance	81.RD	510702	12,578			7,763,090
Other Assistance	81.RD	577306	41,407			7,763,090
Other Assistance	81.RD	609502	322,576			7,763,090
Other Assistance	81.RD	657670	17,799			7,763,090
Other Assistance	81.RD	658596	27,262			7,763,090
Other Assistance	81.RD	660584	50,425			7,763,090
Other Assistance	81.RD	7350174	3,495			7,763,090
Other Assistance	81.RD	B630386	25,714			7,763,090
Other Assistance	81.RD	B632951	9,022			7,763,090
Other Assistance	81.RD	B633200	234,132			7,763,090
Other Assistance	81.RD	B634389	2,130			7,763,090
Other Assistance	81.RD	B639666	16,023			7,763,090
Other Assistance	81.RD	CONTRACT 398502	8,673			7,763,090
Other Assistance	81.RD	CONTRACT NO. 224697	52,598			7,763,090
Other Assistance	81.RD	CONTRACT NO. 478249	138,328			7,763,090
Other Assistance	81.RD	CONTRACT NUMBER 516245	1,503			7,763,090
Other Assistance	81.RD	Grain Boundary Diffusion in Electronic and Structural Materials-DE-FG02-01ER45871-200297	107,845			7,763,090
Other Assistance	81.RD	Nuclear Physics-JSA 07-C0317101/ subcontract #				7,763,090
Other Assistance	81.RD	10C0418300	193,006			7,763,090
Other Assistance	81.RD	PO #650806	29,107			7,763,090
Other Assistance	81.RD	PO 2048607	6,557			7,763,090
Other Assistance	81.RD	PO# 658595	15,432			7,763,090
Other Assistance	81.RD	PO1983505	4,796			7,763,090
Other Assistance	81.RD	PO1983653	28,192			7,763,090
Other Assistance	81.RD	PO-351044	12,408			7,763,090
Other Assistance	81.RD	RELEASE NO. 1/ MAS AGMT 178370	12,597			7,763,090
Other Assistance	81.RD	SPO: 1771991 Rev: 9	6,910			7,763,090
Other Assistance	81.RD	SRRA162682	53,294			7,763,090
Other Assistance	81.RD	SUB-2020-10058	4,780			7,763,090
Pass-Through From Alliance for Sustainable Energy, Limited Liability Company	81.RD	Center for Advanced Photophysics: Theoretical Modeling of Quantum Dots and Quantum Dot Aggregates-DE-AC36-08GO28308-203720;XHA-5-52266-01/ER 132000 Synthesize and Characterize Topological Materials-DE-AC02-06CH11357-204693;9F-		774		7,763,090
Pass-Through From Argonne National Laboratory	81.RD	60040		41,982		7,763,090
Pass-Through From Battelle Energy Alliance	81.RD	182357		24,680		7,763,090
Pass-Through From Battelle Energy Alliance	81.RD	194640		2,286		7,763,090
Pass-Through From Battelle Energy Alliance	81.RD	222135		24,815		7,763,090
Pass-Through From Battelle Energy Alliance	81.RD	NO.219717		74,714		7,763,090
Pass-Through From Bechtel Marine Propulsion Corporation	81.RD	PURCHASE ORDER 129409;418531-19337		186,405	93,761	7,763,090
Pass-Through From BEM Controls Limited Liability Corporation	81.RD	AT-62688		43,042		7,763,090
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300162656		48,326		7,763,090

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Delta Products Corporation	81.RD	AT-52196		161,099		7,763,090
Pass-Through From Fermi Research Alliance Limited Liability Corporation	81.RD	657919		8,048		7,763,090
Pass-Through From Energy Limited Liability Corporation	81.RD	AT-56801		158,450		7,763,090
Pass-Through From General Electric Global Research Corporation	81.RD	401107732		770		7,763,090
Pass-Through From General Motors Limited Liability Corporation	81.RD	PO 4300226098		62,132		7,763,090
Pass-Through From Goldfinch Sensor Technologies & Analytics Limited Liability Corporation	81.RD	AT-63788		68,818		7,763,090
Pass-Through From HolosGen Limited Liability Company	81.RD	HolosGen LLC_Fittro_ARPA-E MEI		74,852		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000302395		106,400		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000313170		18,630		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000336925		43,818		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000342822		55,109		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000344544		27,957		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	PO N000296396		63,829		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000294511		81,079		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000337375		5,615		7,763,090
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000338349		67,133		7,763,090
Pass-Through From Intelligent Fiber-Optic Systems	81.RD	AT-60308		26,064		7,763,090
Pass-Through From Iowa State University	81.RD	SC-19-498		60,249		7,763,090
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	16-C0252		46,631		7,763,090
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	20-D0233		6,346		7,763,090
Pass-Through From Nanohmics Incorporated	81.RD	Nanohmics_Zebarjadi_EN-ECE NA-22 Project: Anomaly Detection and Surety for Safeguards Data-DE-NA0003525-204776;PO#		9,733		7,763,090
Pass-Through From National Technology & Engineering Solutions of Sandia, Limited Liability Company	81.RD	2017098		139,139		7,763,090
Pass-Through From Navarro Research & Engineering	81.RD	LMCP5739		23,724		7,763,090
Pass-Through From Oak Ridge Associated Universities	81.RD	606145		248,992		7,763,090
		Intelligence Community Postdoctoral Research				
Pass-Through From Oak Ridge Associated Universities	81.RD	Fellowship Program for Joseph Shaheen-204922		8,382		7,763,090
Pass-Through From PCCI Incorporated	81.RD	PO 1450		39,897		7,763,090
Pass-Through From Red Wire Technology	81.RD	AT-51468		1,944		7,763,090
Pass-Through From REMADE Institute	81.RD	SA-19-25		90,176		7,763,090
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	0000412820		26,870		7,763,090
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	TOA 0000464145		223,243		7,763,090
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	TOA VP100004/ PO 0000399128		1,998		7,763,090
Pass-Through From The Regents of the University of California	81.RD	7387766		17,458		7,763,090
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	536962		95,478		7,763,090
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	537299		57,082		7,763,090
Pass-Through From Triad National Security, Limited Liability Company	81.RD	301950		28,364		7,763,090
Pass-Through From Triad National Security, Limited Liability Company	81.RD	520126		178,758		7,763,090
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	7F-30113		64,368		7,763,090
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	8F-30034		128,658		7,763,090
Pass-Through From United Technologies Research Center	81.RD	NO. 1240814		327,538		7,763,090
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Development Support for POLARIS Transportation System Model-DE-AC02-06CH11357-204042;7F-30006		75,035		7,763,090

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Simulation-based Optimization for Optimal Power Line Hardening-DE-AC02-06CH11357-204788;9F-60157		27,338		7,763,090
Pass-Through From University of Houston	81.RD	No. R-18-0073		79,648		7,763,090
Pass-Through From University of Kentucky	81.RD	3200003079-20-154		141,660		7,763,090
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000157790		5,316		7,763,090
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000162266		44,281		7,763,090
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000170832		73,478		7,763,090
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000175567		25,825		7,763,090
Pass-Through From Westinghouse Electric Company, Limited Liability Company	81.RD	PO 4500775633		226,197		7,763,090
Pass-Through From Westinghouse Electric Company, Limited Liability Company	81.RD	PO#4500695139/NE-00082222		20,985		7,763,090
Total Non-Stimulus				<u>32,567,801</u>	<u>10,383,230</u>	<u>5,148,610</u>
Total Research and Development				<u>32,567,801</u>	<u>10,383,230</u>	<u>5,148,610</u>
Total U.S. DEPARTMENT OF ENERGY			<u>39,818,184</u>	<u>10,519,855</u>	<u>9,708,351</u>	
U.S. DEPARTMENT OF EDUCATION						
Non-Stimulus:						
Adult Education - Basic Grants to States	84.002		14,105,338		10,053,440	14,105,338
Title I Grants to Local Educational Agencies	84.010		264,604,869		260,666,888	264,604,869
Migrant Education_State Grant Program	84.011		1,058,592		784,429	1,058,592
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		903,368		518,865	903,368
Higher Education_Institutional Aid	84.031		13,865,821			13,865,821
Career and Technical Education -- Basic Grants to States	84.048		27,083,537		20,472,174	27,083,537
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126		77,964,354		923,782	77,964,354
Rehabilitation Long-Term Training	84.129		412,067			412,067
National Institute on Disability and Rehabilitation Research	84.133		18,835			18,835
Migrant Education_Coordination Program	84.144		95,019		45,342	95,019
Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	84.177		844,468			844,468
Special Education-Grants for Infants and Families	84.181		11,112,682		7,600,098	11,112,682
Safe and Drug-Free Schools and Communities_National Programs	84.184		1,195,979		57,835	1,195,979
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		436,001			436,001
Education for Homeless Children and Youth	84.196	S196A170048/885-86606-S196A180048/885-	1,453,868		1,206,961	1,453,868
Graduate Assistance in Areas of National Need	84.200	86606-196A190048	163,776			553,067
Centers for International Business Education	84.220					2,176
Pass-Through From Indiana University	84.220			2,176		2,176
Assistive Technology	84.224		2,091,717			2,091,717
Rehabilitation Services Demonstration and Training Programs	84.235		808,895		214,008	808,895
Rehabilitation Training_Continuing Education	84.264		4,037			62,350
Pass-Through From University of Wisconsin Stout	84.264	144-339099		58,313		62,350
Ready to Teach	84.286		99,981			99,981
Twenty-First Century Community Learning Centers	84.287		17,943,807		16,112,163	17,943,807
Special Education - State Personnel Development	84.323		1,472,153		524,629	1,472,153
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,499,528			1,697,940
Pass-Through From East Carolina University	84.325			6,787		1,697,940
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		243,357			315,089
Pass-Through From Helen Keller National Center	84.326	H326T180026		5,214		315,089
Pass-Through From Helen Keller National Center	84.326			66,518		315,089
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,012,440		2,897,440	3,014,099
Child Care Access Means Parents in School	84.335		401,901			444,142
Teacher Quality Partnership Grants	84.336		1,187,830			1,187,830
Rural Education	84.358		1,989,819		1,845,903	1,989,819
English Language Acquisition State Grants	84.365		12,447,503		11,347,486	12,447,503
Improving Teacher Quality State Grants	84.367		36,329,858		34,551,830	36,329,858
Grants for State Assessments and Related Activities	84.369		5,631,966			5,631,966
Statewide Longitudinal Data Systems	84.372		141			141
School Improvement Grants	84.377		4,185,202		4,168,224	4,185,202
Strengthening Minority-Serving Institutions	84.382		452,531			452,531
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411					453,354
Pass-Through From National Writing Project Corporation	84.411			124,493		453,354
Preschool Development Grants	84.419		4,978,456		4,643,997	4,978,456
Supporting Effective Educator Development Program	84.423		6,351,967		1,128,191	6,351,967
Student Support and Academic Enrichment Program	84.424		12,041,488		11,389,334	12,041,488

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	84.U01	P016A180027	77,461			77,461
Total Non-Stimulus			528,570,612	263,501	391,153,019	
Stimulus:						
Education Stabilization Fund	84.425	COVID19	134,004,174		143,750	134,004,174
Total Stimulus			134,004,174	0	143,750	
Total Excluding Clusters Identified Below			662,574,786	263,501	391,296,769	
Special Education Cluster (IDEA):						
Special Education_Grants to States	84.027		300,214,230		268,057,925	300,216,756
Pass-Through From Ohio University	84.027			2,526		300,216,756
Special Education_Preschool Grants	84.173		9,478,487		7,398,551	9,478,487
Total Special Education Cluster (IDEA)			309,692,717	2,526	275,456,476	309,695,243
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		13,182,424			13,182,424
Federal Work-Study Program	84.033		11,586,201			11,586,201
Federal Perkins Loan - Federal Capital Contributions	84.038		44,583,272			44,583,272
Federal Pell Grant Program	84.063		407,877,021			407,877,021
Federal Direct Student Loans	84.268		1,220,485,012			1,220,485,012
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		203,411			203,411
Postsecondary Education Scholarships for Veteran's Dependents	84.408		8,926			8,926
Total Student Financial Assistance Programs			1,697,926,267	0	0	1,697,926,267
Trio Cluster:						
TRIO_Student Support Services	84.042		5,730,021		345,260	5,730,021
TRIO_Talent Search	84.044		1,975,694			1,975,694
TRIO_Upward Bound	84.047		5,634,105		360,666	5,634,105
TRIO_Educational Opportunity Centers	84.066		492,684			492,684
Total Trio Cluster			13,832,504	0	705,926	13,832,504
Research and Development:						
Non-Stimulus:						
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		52,687			52,687
Career and Technical Education -- National Programs	84.051		23,649		23,649	23,649
Graduate Assistance in Areas of National Need	84.200		389,291			553,067
Javits Gifted and Talented Students Education	84.206		1,025,658			1,046,539
Pass-Through From University of Connecticut	84.206	374654		20,881		1,046,539
Education Research, Development and Dissemination	84.305		6,840,787		1,080,974	7,721,997
Education Research, Development and Dissemination	84.305	Farmer PT109818-SC105291/Langberg				
Pass-Through From American Institutes for Research	84.305	FP00000519_SA001	146,585		146,585	7,721,997
Pass-Through From Arizona State University	84.305			127,741		7,721,997
Pass-Through From Children's Hospital of Philadelphia	84.305	3272540624 PO#20090887 RSUB		22,926		7,721,997
Pass-Through From Curators of the University of Missouri	84.305			21,934		7,721,997
Pass-Through From Northwestern University	84.305			41,299		7,721,997
Pass-Through From Temple University	84.305			5,159		7,721,997
Pass-Through From University Of Connecticut	84.305			1,539		7,721,997
Pass-Through From University Of Connecticut	84.305			152,540		7,721,997
Pass-Through From University Of Illinois	84.305			71,304		7,721,997
Pass-Through From University of Maryland College Park	84.305	Education Research, Development and Dissemination-38670-Z2110001/R305A160280		37,369		7,721,997
Pass-Through From University of Missouri	84.305			34,982		7,721,997
Pass-Through From University of Nebraska	84.305	Subaward: 24-1714-0182-003		33,007		7,721,997
Pass-Through From University of North Carolina at Chapel Hill	84.305	20150016		102,836		7,721,997
Pass-Through From University of North Carolina at Chapel Hill	84.305			52,940		7,721,997
Pass-Through From University of Wisconsin	84.305	138		29,049		7,721,997
Research in Special Education	84.324		1,182,009		354,477	1,337,314
Pass-Through From Duquesne University	84.324	G1500085		122,563		1,337,314
Pass-Through From Old Dominion University Research Foundation	84.324			7,153		1,337,314
Pass-Through From University of Florida	84.324	UFDSP00011330		25,589		1,337,314
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		99,894			1,697,940
Pass-Through From Vanderbilt University	84.325	3116-018447		91,731		1,697,940
Special Education_Educational Technology Media, and Materials for Individuals with Disabilities	84.327		673,410			673,410
Pass-Through From Saint Louis University	84.334			1,659		3,014,099
Child Care Access Means Parents in School	84.335		42,241		14,787	444,142
Teacher Quality Partnerships, Recovery Act	84.405		77,602			77,602
Investing in Innovation (i3) Fund	84.411		310,669			453,354
Pass-Through From Old Dominion University Research Foundation	84.411			18,192		453,354
Pass-Through From American Institutes for Research Institute	84.RD	204769;PO 0430401417		115,688		115,688
Total Non-Stimulus			10,864,482	1,138,081	1,620,472	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Research and Development			10,864,482	1,138,081	1,620,472	
Total U.S. DEPARTMENT OF EDUCATION			2,694,890,756	1,404,108	669,079,643	
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS						
Non-Stimulus:						
Other Assistance	85.U01	Communication for the Facility Manager Training- PO-730-0000418504-209687	2,226			161,335
Other Assistance	85.U02	Conservation Education Program-RC11-000147-0002-PO-353-0000424917-PO-353-0000419673-204422-204971-204970	145,467			161,335
Other Assistance	85.U03	Emergency Preparedness for Facility Managers- PO-730-0000418504-209681	1,783			161,335
Other Assistance	85.U04	Facility Financial Management Training-PO-730-0000418504-209682	2,717			161,335
Other Assistance	85.U05	Facility Planning, Design, and Construction Management Training-PO-730-0000418504-209684	2,367			161,335
Other Assistance	85.U06	Leadership, Management and the Facility Management Organization Training-PO-730-0000418504-209683	4,549			161,335
Other Assistance	85.U07	Operations & Maintenance Management Training-PO-730-0000418504-209686	2,226			161,335
Total Non-Stimulus			161,335	0	0	
Total Excluding Clusters Identified Below			161,335	0	0	
Research and Development:						
Non-Stimulus:						
MCC Foreign Assistance for Overseas Programs	85.002		121,634			121,634
Total Non-Stimulus			121,634	0	0	
Total Research and Development			121,634	0	0	
Total SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS			282,969	0	0	
CONSUMER PRODUCT SAFETY COMMISSION						
Non-Stimulus:						
Virginia Graeme Baker Pool and Spa Safety	87.002		4,856			4,856
Total Non-Stimulus			4,856	0	0	
Total Excluding Clusters Identified Below			4,856	0	0	
Total CONSUMER PRODUCT SAFETY COMMISSION			4,856	0	0	
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		213,819			789,846
Total Non-Stimulus			213,819	0	0	
Total Excluding Clusters Identified Below			213,819	0	0	
Research and Development:						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		498,879			789,846
Pass-Through From Cumberland University	89.003			31,825		789,846
Pass-Through From Princeton University	89.003			8,046		789,846
Pass-Through From State University of New York at Old Westbury	89.003			37,277		789,846
Total Non-Stimulus			498,879	77,148	0	
Total Research and Development			498,879	77,148	0	
Total U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			712,698	77,148	0	
DENALI COMMISSION						
Non-Stimulus:						
2018 HAVA Election Security Grants	90.404		2,940,439			3,438,641
Total Non-Stimulus			2,940,439	0	0	
Stimulus:						
2018 HAVA Election Security Grants	90.404	COVID19	498,202			3,438,641
Total Stimulus			498,202	0	0	
Total Excluding Clusters Identified Below			3,438,641	0	0	
Total DENALI COMMISSION			3,438,641	0	0	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Non-Stimulus:						
Medical Reserve Corps Small Grant Program	93.008					4,512
Pass-Through From National Association of County & City Health Officials	93.008	MRC 20-0161;MRC 20-0162;MRC 20-0168		4,512		4,512

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		100,702		100,702	100,702
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042		460,070		460,070	551,630
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043		518,370		518,370	518,370
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048		912,710		637,247	943,062
National Family Caregiver Support, Title III, Part E	93.052		3,809,650		3,610,663	4,181,627
Training in General, Pediatric, and Public Health Dentistry	93.059		231,739			231,739
Public Health Emergency Preparedness	93.069		15,212,333		255,300	15,212,333
Environmental Public Health and Emergency Response	93.070		582,210			582,210
Medicare Enrollment Assistance Program	93.071		527,371		460,846	527,371
Lifespan Respite Care Program	93.072		70,721			70,721
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		71,969			71,969
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		1,840,262		1,501,936	1,967,660
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		110,960			110,960
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		13,351			73,240
Pass-Through From Children's Hospital of Philadelphia Advancing System Improvements for Key Issues in Women's Health	93.080	PO#961931-RSUB		25,333		73,240
Pass-Through From Future without Violence Guardianship Assistance	93.088			1,725		1,725
Affordable Care Act (ACA) Personal Responsibility Education Program	93.090		18,866		18,808	18,866
Health Profession Opportunity Grants	93.092		1,580,927			1,580,927
Pass-Through From Goodwill Industries of the Valleys Food and Drug Administration_Research	93.093			203,729		203,729
	93.103		1,201,923			1,698,160
		G-1810-01553/G-1910-02136/G-SE-1904-01670/G-SE-1906-01895/G-T-2002-08593/G-1810-01540/G-SP-1910-07744/G-SP-1910-08286/G-1910-02187/G-T-1810-06938/G-T-1910-08259/G-SP-1810-06950/G-SP-1910-08258		45,049		1,698,160
Pass-Through From Association of Food and Drug Officials	93.103	012902		16,637		1,698,160
Pass-Through From National Association of County & City Health Officials	93.103					1,698,160
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,255,270		1,182,154	1,255,270
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		848,997		357,568	848,997
Maternal and Child Health Federal Consolidated Programs	93.110		681,603		372,325	13,734,966
Pass-Through From Health Research, Incorporated	93.110			4,317		13,734,966
Pass-Through From The Children's Hospital of Philadelphia Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.110			12,238,452		13,734,966
Nurse Anesthetist Traineeships	93.116		1,453,102		370,228	1,453,102
Emergency Medical Services for Children	93.124		47,523			47,523
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.127		58,569			58,569
Injury Prevention and Control Research and State and Community Based Programs	93.130		196,919			196,919
Community Programs to Improve Minority Health Grant Program	93.136		3,823,715		641,877	5,189,019
AIDS Education and Training Centers	93.137		330,881			330,881
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (132978-5)	548	200,795		227,730
Pass-Through From University of Pittsburgh	93.145	Univ of Pittsburgh #0050178		24,559		227,730
Pass-Through From University of Pittsburgh Projects for Assistance in Transition from Homelessness (PATH)	93.145	Univ of Pittsburgh 0056096;FP00009824_SA001		1,828	628	227,730
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.150		1,460,628		1,409,276	1,460,628
Grants to States for Loan Repayment Program	93.153		4,600			277,519
Research Related to Deafness and Communication Disorders	93.165		573,750			573,750
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.173		35,110			1,287,304
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.191		517,787		5,515	517,787
Telehealth Programs	93.197		357,268			357,268
	93.211		101,270		69,335	859,531

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Research and Training in Complementary and Integrative Health	93.213					2,063,084
Pass-Through From Carnegie Mellon University	93.213	R01AT008685		22,363		2,063,084
Family Planning_Services	93.217		4,353,628		459,579	4,353,628
Traumatic Brain Injury State Demonstration Grant Program	93.234		290,196		150,000	290,196
Affordable Care Act (ACA) Abstinence Education Program	93.235		1,038,881		130,080	1,038,881
Grants to States to Support Oral Health Workforce Activities	93.236		315,140		139,807	315,140
State Capacity Building	93.240		227,614			227,614
State Rural Hospital Flexibility Program	93.241		442,959		258,408	442,959
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		9,074,823		6,366,747	9,349,947
FP00000041_SA002 Mod 3/Belgrave						
FP00000041_SA002 Nia Mod 4/Belgrave						
FP0000041_SA001 HB Mod 4/Belgrave PT112252-						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	SC107147 Mod 3	108,572		108,572	9,349,947
Pass-Through From Hampton Newport News Community Services Board	93.243	1H79TI081539-01		73,423		9,349,947
Pass-Through From State of Delaware	93.243			1,580		9,349,947
Advanced Nursing Education Grant Program	93.247		293,878			1,034,625
Universal Newborn Hearing Screening	93.251		172,728			172,728
Poison Center Support and Enhancement Grant Program	93.253		183,531			295,214
Occupational Safety and Health Program	93.262					1,076,882
Pass-Through From University of Kentucky	93.262			8,732		1,076,882
Pass-Through From University of Kentucky Research Foundation	93.262			3,337		1,076,882
Pass-Through From University of New Mexico	93.262	3RZ08		203,618		1,076,882
Immunization Cooperative Agreements	93.268		76,948,464		213,686	76,948,464
Adult Viral Hepatitis Prevention and Control	93.270		161,353			161,353
Drug-Free Communities Support Program Grants	93.276		62,902		26	64,467
Pass-Through From Blue Ridge Behavioral Healthcare	93.276			91		64,467
Pass-Through From Piedmont Community Services Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.276	544966-19C35		1,474	1,474	64,467
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.283		49,295			49,295
Pass-Through From Stanford Research Institute International	93.286	PO 3546		4,450		3,589,356
Surplus Property Utilization	93.291					108,875
Pass-Through From Agency for Healthcare Research	93.291	AHRQ Evidence-Based Care Trans		108,875		108,875
State Partnership Grant Program to Improve Minority Health	93.296		191,288			191,288
Small Rural Hospital Improvement Grant Program	93.301		241,559		212,304	2,096,533
National State Based Tobacco Control Programs	93.305		877,211		81,477	877,211
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		180,658			180,658
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		103,130			103,130
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		431,679		21,250	431,679
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		4,615,190			4,627,341
State Health Insurance Assistance Program	93.324		1,045,942		771,604	1,045,942
Paralysis Resource Center	93.325		197			197
Behavioral Risk Factor Surveillance System	93.336		252,487			252,487
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		2,543,533		425,585	9,253,632
Nurse Education, Practice Quality and Retention Grants	93.359	FP00007763_SA001 - SA006	2,662,867		155,952	2,662,867
Sickle Cell Treatment Demonstration Program	93.365					124,511
Pass-Through From Johns Hopkins University	93.365	Johns Hopkins-HRSA 2003633366		124,511		124,511
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		354,623		44,323	354,623
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		496,370			496,370
ACL Independent Living State Grants	93.369		468,954		464,313	468,954
Cancer Cause and Prevention Research	93.393					12,647,840
Pass-Through From Beckman Research Institute of the City of Hope	93.393			160		12,647,840
Pass-Through From University of Kentucky Research Foundation	93.393			14,978		12,647,840
The State Flexibility to Stabilize the Market Grant Program	93.413		114,337			114,337
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		18,950			172,896
Pass-Through From Association of State and Territorial Health Officials	93.421	FE-2036-01;FE-2036-01-CO		39,749		172,896

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Council of State & Territorial Epidemiologists	93.421	NU38OT000297-01		3,067		172,896
Pass-Through From National Association of County & City Health Officials	93.421	2020-030302		45,191		172,896
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424					25,392
Pass-Through From National Association of County & City Health Officials	93.424	2018-082702		25,392		25,392
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		1,571,194		1,056,901	1,571,194
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		132,416			3,129,091
Every Student Succeeds Act/Preschool Development Grants	93.434		7,590,269		5,857,201	7,711,042
Pass-Through From Virginia Early Childhood Foundation	93.434			69,550		7,711,042
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-Food Safety and Security Monitoring Project	93.435		2,000,638		566,311	2,000,638
ACL Assistive Technology	93.448		461,520			461,520
Pregnancy Assistance Fund Program	93.464		644,662		191,000	644,662
Family to Family Health Information Centers	93.500		886,247			886,247
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements;PPHF	93.504		85,378			85,378
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.521		208			208
Promoting Safe and Stable Families	93.539		90,087			90,087
Temporary Assistance for Needy Families	93.556		6,171,857		5,318,183	6,171,857
Child Support Enforcement	93.558		129,730,868		93,366,546	129,730,868
Child Support Enforcement Research	93.563		61,971,494		315,198	61,971,494
Refugee and Entrant Assistance_State Administered Programs	93.564		328,276		91,185	328,276
Low-Income Home Energy Assistance	93.566		7,439,956		5,353,335	7,439,956
Pass-Through From City of Richmond	93.568	City of Richmond	104,270,634		19,358,968	115,772,906
Community Services Block Grant	93.569			131,872		115,772,906
Refugee and Entrant Assistance_Discretionary Grants	93.576		11,103,289		10,778,812	11,351,139
State Court Improvement Program	93.578		105,198		81,742	105,198
Community-Based Child Abuse Prevention Grants	93.586		891,508			891,508
Grants to States for Access and Visitation Programs	93.590		747,359		649,499	747,359
Chafee Education and Training Vouchers Program (ETV)	93.597		107,056		104,230	107,056
Adoption Incentive Payments	93.599		380,924		326,006	380,924
Developmental Disabilities Basic Support and Advocacy Grants	93.603		223,337		191,333	223,337
Developmental Disabilities Projects of National Significance	93.630		1,777,359			1,777,359
Children's Justice Grants to States	93.631	FP00006725_SA	544,432		95,652	578,530
Stephanie Tubbs Jones Child Welfare Services Program	93.643		327,591			327,591
Foster Care_Title IV-E	93.645		6,015,409		5,983,216	6,015,409
Adoption Assistance	93.658		72,987,185		67,055,797	72,987,185
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.659		70,687,786		66,239,993	70,687,786
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.664		165,387			165,387
Social Services Block Grant	93.665		4,497			4,497
Child Abuse and Neglect State Grants	93.667		58,620,645		49,813,950	58,620,645
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.669		1,381,227		439,836	1,381,227
Chafee Foster Care Independence Program	93.671		2,656,241		2,547,044	2,656,241
Mental and Behavioral Health Education and Training Grants	93.674		1,494,091		1,298,817	1,494,091
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance -financed in part by the Prevention and Public Health Fund (PPHF)	93.732		575,013		37,879	575,013
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs -financed by Prevention and Public Health Funds (PPHF)	93.733		14,126			14,126
State Public Health Approaches for Ensuring Quitline Capacity -Funded in part by Prevention and Public Health Funds (PPHF)	93.734		44,480		33,280	44,480
Elder Abuse Prevention Interventions Program	93.735		432,641			432,641
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.747		139,219		51,330	139,219
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.761		152,541		88,570	152,541
	93.763		1,659			291,244

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Children's Health Insurance Program	93.767		364,234,606		1,674,441	373,714,434
Pass-Through From Virginia Health Care Foundation	93.767	CMS-1Y1-001-063129/VAHCFPC_10.02.2019		58,643		373,714,434
Medicare_Hospital Insurance	93.773		1,045		1,045	1,045
Opioid STR	93.788		20,575,866		16,213,558	20,648,641
Opioid STR	93.788	FP00010682_SA	68,661		68,661	20,648,641
Money Follows the Person Rebalancing Demonstration	93.791		6,551,202			6,551,202
Organized Approaches to Increase Colorectal Cancer Screening	93.800		697,355		545,290	697,355
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		1,465,911		1,391,435	1,465,911
Cardiovascular Diseases Research	93.837					42,673,694
Pass-Through From The Children's Hospital of Philadelphia	93.837			57,809		42,673,694
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		86,455			26,554,428
Biomedical Research and Research Training	93.859		1,497			28,756,165
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		7,667,399		6,232,441	7,772,108
Pass-Through From Iowa Department of Public Health	93.870	UH4MC30710-01		104,709		7,772,108
Medical Library Assistance	93.879		92,808			866,959
Grants for Primary Care Training and Enhancement	93.884		533,877			533,877
National Bioterrorism Hospital Preparedness Program	93.889		5,089,578		4,772,970	5,089,578
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,263,839		1,168,579	3,263,839
Grants to States for Operation of Offices of Rural Health	93.913		160,125		47,661	160,125
HIV Care Formula Grants	93.917		18,635,747		2,391,549	18,635,747
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		4,495,472			4,648,305
Healthy Start Initiative	93.926		752,046		440,712	752,046
HIV Prevention Activities_Health Department Based	93.940		10,041,354		3,558,116	10,041,354
HIV Demonstration, Research, Public and Professional Education Projects	93.941		117,730			117,730
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance Assistance Programs for Chronic Disease Prevention and Control	93.944		1,104,550		276,244	1,104,550
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		209,175			209,175
Block Grants for Community Mental Health Services	93.958		16,626,336		15,531,256	16,626,336
Block Grants for Prevention and Treatment of Substance Abuse	93.959		41,500,971		38,064,830	41,500,971
PPHF Geriatric Education Centers	93.969		4,118			753,857
Preventive Health Services_Sexually Transmitted Diseases Control Grants	93.977		1,938,137		12,438	1,938,137
Preventive Health and Health Services Block Grant	93.991		3,281,001		464,941	3,281,001
Maternal and Child Health Services Block Grant to the States	93.994		12,032,741		2,065,326	12,032,741
Other Assistance	93.U01	CDC Vital Statistics 200-2017-92548-2	183,351			1,022,719
Other Assistance	93.U02	HHSF223201710157C	9,104			1,022,719
Other Assistance	93.U03	HHSF223201810107C(P0002)	318,594			1,022,719
Other Assistance	93.U04	Mammography FDA HHSF223201710063	157,474			1,022,719
Other Assistance	93.U05	NIMH Neuropathology HHSN271201700073C-3	206,207			1,022,719
Pass-Through From American Type Culture Collection	93.U06	Biomedical Research Laboratory (BRL) Space Use- HHSN272201600013C-2046058;ATCC;DHHS;BRL		5,400		1,022,719
Pass-Through From University of Connecticut	93.U07	320787		142,589		1,022,719
Total Non-Stimulus			1,224,654,102	14,018,499	454,210,337	
Stimulus:						
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	COVID19	91,560		91,560	551,630
National Family Caregiver Support, Title III, Part E	93.052	COVID19	371,977		371,977	4,181,627
Small Rural Hospital Improvement Grant Program	93.301	COVID19	1,854,974		1,854,974	2,096,533
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID19	28			4,627,341
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID19	6,710,099			9,253,632
Low-Income Home Energy Assistance	93.568	COVID19	11,370,400			115,772,906
Community Services Block Grant	93.569	COVID19	247,850			11,351,139
Children's Health Insurance Program	93.767	COVID19	9,421,185			373,714,434
Total Stimulus			30,068,073	0	2,318,511	
Total Excluding Clusters Identified Below			1,254,722,175	14,018,499	456,528,848	
Aging Cluster:						
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044		12,357,481		11,086,777	13,487,526
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044		1,130,045		1,130,045	13,487,526
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045		12,120,939		12,120,939	16,574,829

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045		4,453,890		4,453,890	16,574,829
Nutrition Services Incentive Program	93.053		1,610,131		1,610,131	1,610,131
Total Aging Cluster			31,672,486	0	30,401,782	31,672,486
CCDF Cluster:						
Child Care and Development Block Grant	93.575		124,156,198		30,234,631	124,156,198
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		62,688,250		4,199,534	62,688,250
Total CCDF Cluster			186,844,448	0	34,434,165	186,844,448
Head Start Cluster:						
Head Start	93.600		176,670		91,661	176,670
Total Head Start Cluster			176,670	0	91,661	176,670
Medicaid Cluster:						
State Medicaid Fraud Control Units	93.775		9,355,699			9,355,699
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		8,740,317			8,740,317
Medical Assistance Program	93.778		8,743,351,581		104,841,165	8,743,351,581
Total Medicaid Cluster			8,761,447,597	0	104,841,165	8,761,447,597
Student Financial Assistance Programs:						
Nurse Faculty Loan Program (NFLP)	93.264		440,000			440,000
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		10,869,161			10,869,161
Nursing Student Loans	93.364		2,005,290			2,005,290
Total Student Financial Assistance Programs			13,314,451	0	0	13,314,451
Research and Development:						
Non-Stimulus:						
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048					943,062
Pass-Through From Georgia State University	93.048			30,352		943,062
Innovations in Applied Public Health Research	93.061					12,732
Pass-Through From Barron Associates, Incorporated	93.061			12,732		12,732
Chronic Diseases: Research, Control, and Prevention	93.068					40,841
Pass-Through From New York University	93.068			40,841		40,841
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		127,398			1,967,660
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		3,221,733		102,846	5,278,959
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	Eissenberg FP00006477_SA001-SA010/Fuemmeler FP00008773_SA001-SA002	2,040,682		2,040,682	5,278,959
Pass-Through From Florida International University	93.077	800006646 01UG		901		5,278,959
Pass-Through From University of Alabama	93.077	R01DA036027		9,404		5,278,959
Pass-Through From Wake Forest University	93.077	73100500119381		6,239		5,278,959
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					73,240
Pass-Through From The Children's Hospital of Philadelphia	93.080			34,556		73,240
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,033,656		835,285	1,033,656
Food and Drug Administration_Research	93.103	FP00009255_SA	426,773		194,515	1,698,160
Pass-Through From Georgia Institute of Technology	93.103	GIT RG219-G3		7,778		1,698,160
Maternal and Child Health Federal Consolidated Programs	93.110		760,323		9,056	13,734,966
Pass-Through From Children's Hospital of Philadelphia	93.110	27007-3209610519 CHOP		20,238		13,734,966
Pass-Through From Massachusetts General Hospital	93.110			30,033		13,734,966
Environmental Health	93.113		524,943		64,614	641,418
Pass-Through From Duke University	93.113	2036146		778		641,418
Pass-Through From New York University	93.113			23,171		641,418
Pass-Through From Northwestern University	93.113			5,175		641,418
Pass-Through From University of New Mexico	93.113	3RGN4		22,735		641,418
Pass-Through From Zebra Analytix Incorporated	93.113			64,616		641,418
Oral Diseases and Disorders Research	93.121	PT112270-SC107122/Bandyopadhyay-PT112270-SC107121/Li FP00008909_SA001	1,932,090		196,767	2,042,989
Pass-Through From The University of Iowa	93.121	S01438 01		12,094		2,042,989
Pass-Through From University of Buffalo	93.121	R1115738		41,522		2,042,989
Pass-Through From University of California at San Francisco	93.121			57,283		2,042,989
Injury Prevention and Control Research and State and Community Based Programs	93.136	FP00009873_SA001Sullivan FP00001573_SA001 Mod 2Sullivan FP00001573_SA001 Mod 3	1,365,304		13,635	5,189,019
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143	1R01ES024245-01	95,956		2,046	141,965
Pass-Through From University Of Iowa	93.143			24,833		141,965
Pass-Through From Washington University	93.143			21,176		141,965
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		251,335			277,519
Pass-Through From Regents of the University of Colorado	93.153			21,584		277,519

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Human Genome Research	93.172		917,194		36,537	942,194
Pass-Through From Rutgers, The State University of New Jersey	93.172			25,000		942,194
Research Related to Deafness and Communication Disorders	93.173		1,169,831			1,287,304
Pass-Through From University Of Colorado	93.173			32,272		1,287,304
Pass-Through From University Of Miami	93.173			50,091		1,287,304
Telehealth Programs	93.211		758,261		21,404	859,531
Research and Training in Complementary and Alternative Medicine	93.213		1,940,374		138,629	2,063,084
Pass-Through From University Of Arizona	93.213			73,876		2,063,084
Pass-Through From Wayne State University	93.213			26,471		2,063,084
		FP00006366_SA001 Mayo Mod 1/Bajaj				
		FP00006366_SA002 McGuireMod1/Bajaj				
Research on Healthcare Costs, Quality and Outcomes	93.226	FP00006366_SA003 CITI Mod 1	1,034,270		234,364	1,109,209
Pass-Through From Swarthmore College	93.226	S0000903		21,898		1,109,209
Pass-Through From The University of Iowa	93.226	FP00008828		53,041		1,109,209
National Center on Sleep Disorders Research	93.233		94,125		17,689	241,859
Pass-Through From University of Connecticut	93.233			147,734		241,859
Mental Health Research Grants	93.242		11,306,253		2,563,109	13,167,594
		FP00001672_SA001/ Benotsch				
		FP00006198_SA001 - SA004/Gonzalez-Maeso				
		FP00008905_SA001/Hettema				
		FP00004867_SA001 - SA002/McCandless				
		FP00009885_SA001/Ramamoorthy				
		FP00006385_SA001/Vladimirov				
Mental Health Research Grants	93.242	FP00008938_SA001 - SA002	699,155		699,155	13,167,594
Pass-Through From Boston University	93.242	4500001440		36,347		13,167,594
Pass-Through From Case Western Reserve University	93.242			7,652		13,167,594
Pass-Through From Columbia University	93.242			25,630		13,167,594
Pass-Through From Johns Hopkins University	93.242	"2003650210		6,592		13,167,594
Pass-Through From Johns Hopkins University	93.242	Subaward No: 2003926435		1,452		13,167,594
Pass-Through From Mayo Clinic	93.242			2,422		13,167,594
Pass-Through From Michigan State University	93.242	RC107173C		19,211		13,167,594
Pass-Through From NuReIm Incorporated	93.242			31,674		13,167,594
Pass-Through From Regents of the University of California	93.242			11,094		13,167,594
Pass-Through From Regents of the University of Michigan	93.242			18,346		13,167,594
Pass-Through From Texas Agricultural and Mechanical College University	93.242	M20000751		22,623		13,167,594
Pass-Through From Texas Agricultural and Mechanical College University	93.242	FP00012877		8,907		13,167,594
Pass-Through From The Regents of the University of California	93.242			84,883		13,167,594
Pass-Through From The Salk Institute for Biological Studies	93.242			52,717		13,167,594
Pass-Through From University of California Los Angeles	93.242	0070-G-UB871		18,277		13,167,594
Pass-Through From University Of Iowa	93.242			42,348		13,167,594
Pass-Through From University of North Carolina at Chapel Hill	93.242	Univ of NC Chapel Hill 5110870		1,540		13,167,594
Pass-Through From University of Southern California	93.242			462,483		13,167,594
Pass-Through From University of Texas Southwestern	93.242			307,988		13,167,594
Medical Center at Dallas	93.242					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		91,549			9,349,947
Advanced Nursing Education Grant Program	93.247		740,747			1,034,625
Geriatric Academic Career Awards	93.250		7,426			7,426
Poison Center Support and Enhancement Grant Program	93.253		111,683			295,214
Occupational Safety and Health Program	93.262		671,593			1,076,882
Pass-Through From Center for Construction Research and Training	93.262			92,044		1,076,882
Pass-Through From Johns Hopkins University	93.262			4,383		1,076,882
Pass-Through From Mary Imogene Bassett Hospital	93.262			21,292		1,076,882
Pass-Through From Oklahoma State University	93.262			30,698		1,076,882
Pass-Through From Oregon State University	93.262			32,997		1,076,882
Pass-Through From University Of Florida	93.262			8,188		1,076,882
Alcohol Research Programs	93.273		5,649,232		86,178	7,145,186
		FP00009177_SA001/Arias				
		FP00009381_SA001/Bettinger				
		FP00006374_SA001/Dick PD303496-				
		SC105172/Edwards				
		FP00008349_SA001/Edwards				
		FP00008349_SA002/Kendler				
		FP00005527_SA001/Kendler PD303768-				
Alcohol Research Programs	93.273	SC105635/Kendler PD303768-SC105637	1,030,308		1,030,308	7,145,186
Pass-Through From Michigan State University	93.273	Michigan State Univ		20,019		7,145,186
Pass-Through From The Research Foundation of State University of New York	93.273	1001009189-85979		353,843		7,145,186
Pass-Through From University of Maryland	93.273	Subaward 1300227A		16,929		7,145,186
Pass-Through From University of Washington	93.273			17,439		7,145,186
Pass-Through From Yale University	93.273			57,416		7,145,186

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Drug Abuse and Addiction Research Programs	93.279		15,476,540		1,180,826	20,529,298
		FP00003517_SA001 UT Mod 2/ Damaj FP00006979_SA001/Dewey PD303737- SC105594/Kendler FP00000224_SA002/Kendler FP00000224_SA005/Kendler PT112440- SC107178/Moeller FP00003871_SA001 UTMBG Mod4/ Moeller PT110943-SC106170/Moeller				
Drug Abuse and Addiction Research Programs	93.279	PT110943-SC106171/Neale FPO	1,490,410		1,490,410	20,529,298
Pass-Through From Avera Health	93.279			769		20,529,298
Pass-Through From Beam Diagnostics Incorporated	93.279			11,198		20,529,298
Pass-Through From Board of Regents of the University of Nebraska	93.279			89,822		20,529,298
Pass-Through From Case Western Reserve University	93.279	RESS11332		219,435		20,529,298
Pass-Through From Case Western Reserve University	93.279	RESS14705		69,484		20,529,298
Pass-Through From Catholic Healthcare West and Saint Joseph's Hospital and Medical Center of Arizona	93.279	32661VCU		232,234		20,529,298
Pass-Through From Duke University	93.279	Duke University A030243		1,016		20,529,298
Pass-Through From Duke University	93.279	Duke University A031814		3,989		20,529,298
Pass-Through From Friends Research Institute Incorporated	93.279			172,392		20,529,298
Pass-Through From H Lee Moffit Cancer Center and Research Institute	93.279	11-18127-99-01-G1		11,260		20,529,298
Pass-Through From Johns Hopkins University	93.279	2002682129 Mod 4		21,277		20,529,298
Pass-Through From Medical University of South Carolina	93.279			53,592		20,529,298
Pass-Through From Ohio State University Research Foundation	93.279	Ohio State University 60073747		185,141		20,529,298
Pass-Through From Saint Louis University	93.279	20823-43591		16,228		20,529,298
Pass-Through From Scripps Research Institute	93.279			9,166		20,529,298
Pass-Through From Scripps Research Institute	93.279	5-54062 Amendment 1		437,736		20,529,298
Pass-Through From The Jackson Laboratory	93.279	PO# 209366		10,934		20,529,298
Pass-Through From University of California San Diego	93.279	#115946122		14,007		20,529,298
Pass-Through From University of Connecticut	93.279	119437		134,119		20,529,298
Pass-Through From University of Connecticut	93.279	318579		61,330		20,529,298
Pass-Through From University of Kentucky Research Foundation	93.279			961		20,529,298
Pass-Through From University of Minnesota	93.279	A005020802		1,184,320		20,529,298
Pass-Through From University of North Carolina at Chapel Hill	93.279	5112085		102,848		20,529,298
Pass-Through From University Of Pittsburgh	93.279			224,943		20,529,298
Pass-Through From University of Texas Medical Branch Galveston	93.279	17-056		222,109		20,529,298
Pass-Through From Wake Forest University Health Sciences	93.279			72,038		20,529,298
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		3,338,734		384,116	3,589,356
Pass-Through From New York University School of Medicine	93.286			2,799		3,589,356
Pass-Through From The Trustees of Columbia University in the City of New York	93.286			214,464		3,589,356
Pass-Through From University of New Mexico	93.297			43,357		3,589,356
Minority Health and Health Disparities Research	93.307		1,594,622		300,371	2,022,590
Minority Health and Health Disparities Research	93.307	FP00000731_SA001/PD303721-SC105526	62,782		62,782	2,022,590
Pass-Through From Johns Hopkins University	93.307	2004154316		218,670		2,022,590
Pass-Through From President and Fellows of Harvard College	93.307			17,433		2,022,590
Pass-Through From The University of Chicago	93.307	Cardiovascular Pharmacogenomics		2,780		2,022,590
Pass-Through From University of North Carolina at Chapel Hill	93.307	5106999		90,374		2,022,590
Pass-Through From University of North Carolina at Chapel Hill	93.307			35,929		2,022,590
Trans-NIH Research Support	93.310		972,577			2,137,386
Pass-Through From Duke Clinical Research Institute	93.310			2,425		2,137,386
Pass-Through From Mount Sinai School of Medicine	93.310			647,326		2,137,386
Pass-Through From Pennsylvania State University	93.310			29,132		2,137,386
Pass-Through From University at Buffalo	93.310	418491-19858/418880-19858		485,926	21,040	2,137,386
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		143,099		109,083	143,099
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		12,123			4,627,341
National Center for Advancing Translational Sciences	93.350		8,753,178		536,542	8,944,547
National Center for Advancing Translational Sciences	93.350	FP00004439_SA001/Grant-PD304220-SC106663	3,441		3,441	8,944,547
Pass-Through From Dystonia Medical Research Foundation	93.350	Dystonia Coalition-DMRF		3,747		8,944,547
Pass-Through From University Of Pittsburgh	93.350			99,673		8,944,547
Pass-Through From University of Southern California	93.350	#119740542		84,508		8,944,547
Research Infrastructure Programs	93.351		3,343,669		426,900	3,343,669
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		26,080			358,660
Pass-Through From Acomhal Research Incorporated	93.353			22,372		358,660

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Dana-Farber Cancer Institute, Incorporated	93.353			239,756		358,660
Pass-Through From Health Research Incorporated	93.353	275-02		70,452		358,660
Nursing Research	93.361		1,418,293		174,114	1,737,339
Nursing Research	93.361	FP00006641_SA001	8,823		8,823	1,737,339
Pass-Through From Barron Associates, Incorporated	93.361			6,719		1,737,339
Pass-Through From Emory University	93.361			161,496		1,737,339
Pass-Through From Georgetown University	93.361	412561-GR412519-VCU		5,269		1,737,339
Pass-Through From Icon Clinical Research, Incorporated	93.361			3,431		1,737,339
Pass-Through From Mayo Clinic Rochester	93.361			40,567		1,737,339
Pass-Through From University of Alabama	93.361	1R01NR01615		38,438		1,737,339
Pass-Through From University of California, San Francisco	93.361			5,642		1,737,339
Pass-Through From University Of North Carolina At Chapel Hill	93.361			23,325		1,737,339
Pass-Through From University of Tennessee	93.361			25,336		1,737,339
Cancer Cause and Prevention Research	93.393		9,949,861		1,937,818	12,647,840
Cancer Cause and Prevention Research	93.393	FP00004147_SA001/FP00007400/Fuemmeler FP00008961_SA001/Fuemmeler FP00008961_SA002/Huang FP00009653_SA001/Krist PD302893-SC106254 Mod 2/Nana-Sinkam FP00005690_SA001 M4/				
Pass-Through From Fred Hutchinson Cancer Research Center	93.393	Wheeler FP00010040_SA001	684,722		684,722	12,647,840
Pass-Through From Health Research Incorporated Roswell Park Division	93.393			332,095		12,647,840
Pass-Through From Imol Radiopharmaceuticals, Limited Liability Company	93.393			35,873		12,647,840
Pass-Through From Medical University of South Carolina	93.393	459117-19B88			9,754	12,647,840
Pass-Through From Ohio State University	93.393			322,489		12,647,840
Pass-Through From The George Washington University	93.393			138,119		12,647,840
Pass-Through From The University of Texas MD Anderson Cancer Center	93.393			55,942		12,647,840
Pass-Through From University Of Maryland	93.393			92,355		12,647,840
Pass-Through From University of Minnesota	93.393			250,000		12,647,840
Pass-Through From University of North Carolina at Chapel Hill	93.393	5106264		78,946		12,647,840
Pass-Through From University Of Pennsylvania	93.393			8,317		12,647,840
Pass-Through From University of Southern California	93.393			197,407		12,647,840
Pass-Through From University of Utah	93.393			34,523		12,647,840
Pass-Through From University of Washington	93.393	UWSC10917		18,547		12,647,840
Pass-Through From Wake Forest University	93.393	WFUHS114410		18,328		12,647,840
Cancer Detection and Diagnosis Research	93.394		3,620,396		276,280	3,802,053
Pass-Through From Regents of the University of California	93.394			114,769		3,802,053
Pass-Through From Rutgers, The State University of New Jersey	93.394			22,049		3,802,053
Pass-Through From St. Jude Children's Research Hospital Incorporated	93.394			13,242		3,802,053
Pass-Through From University of Arizona	93.394			31,597		3,802,053
Cancer Treatment Research	93.395		7,045,356		719,658	10,092,988
Cancer Treatment Research	93.395	FP00006681_SA001 / PT110474	158,310		158,310	10,092,988
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.395			11,958		10,092,988
Pass-Through From American College Of Radiology	93.395			39,850		10,092,988
Pass-Through From BrachyFoam, Limited Liability Company	93.395			128,691		10,092,988
Pass-Through From Children's Hospital of Philadelphia	93.395	U10CA098543		14,665		10,092,988
Pass-Through From Children's Hospital of Philadelphia	93.395	FP00012861		1,494		10,092,988
Pass-Through From Courier Therapeutics Incorporated	93.395			43,636		10,092,988
Pass-Through From Curators of the University of Missouri	93.395			161,413		10,092,988
Pass-Through From ECOG-ACRIN Cancer Research Group	93.395			80,965		10,092,988
Pass-Through From FirstString Research Incorporated	93.395			195,010		10,092,988
Pass-Through From Georgetown University	93.395			8,384		10,092,988
Pass-Through From H Lee Moffit Cancer Center and Research Institute	93.395	HHSN261200622008C		2,928		10,092,988
Pass-Through From Health Research Incorporated	93.395	55-0669-22		175,760		10,092,988
Pass-Through From Johns Hopkins University	93.395			322,557		10,092,988
Pass-Through From Leidos Biomedical Research, Incorporated	93.395			45,191		10,092,988
Pass-Through From Memorial Sloan-Kettering Cancer Center	93.395			81,176		10,092,988

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	FP00011256		44,796		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	NRG BN001		2,262		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	NRG Oncology NSABP-B-52		67,255		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	NRG Oncology-GI004		1,093		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	NRG-HN004		427		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	FP00005193		979		10,092,988
Pass-Through From National Surgical Adjuvant Breast and Bowel Project the Radiation Therapy Oncology Group and the Gynecologic Oncology Group Foundation Incorporated	93.395	FP000012369		16,026		10,092,988
Pass-Through From NRG Oncology Foundation, Incorporated	93.395			12,218		10,092,988
Pass-Through From Temple University	93.395	256353-VCU		315,213		10,092,988
Pass-Through From The University of Texas	93.395	Univ of Texas 3001325283		53,421		10,092,988
Pass-Through From University Health Network	93.395	NCI9984		1,332		10,092,988
Pass-Through From University Health Network	93.395	NCI10104		792		10,092,988
Pass-Through From University Health Network	93.395	NCI10250		4,732		10,092,988
Pass-Through From University Health Network	93.395	NCI9881		69		10,092,988
Pass-Through From University Health Network	93.395	FP00002025		138,203		10,092,988
Pass-Through From University of Central Florida	93.395	22206099-01 Univ of Central FL		154,782		10,092,988
Pass-Through From University of Central Florida	93.395	69016060-01		281,934		10,092,988
Pass-Through From University Of Maryland	93.395			1,756		10,092,988
Pass-Through From University Of Tennessee	93.395			15,036		10,092,988
Pass-Through From VoltMed Incorporated	93.395			49,085		10,092,988
Pass-Through From Wake Forest University Health Sciences	93.395			414,233		10,092,988
Cancer Biology Research	93.396		7,673,132		913,142	8,118,311
		Sarkar FP00008704_SA001/Sarkar				
Cancer Biology Research	93.396	FP00009126_SA001 - SA002	104,669		104,669	8,118,311
Pass-Through From Georgetown University	93.396			37,067		8,118,311
Pass-Through From Northwestern University	93.396			116,812		8,118,311
Pass-Through From Ohio State University Research Foundation	93.396	Ohio State University 60073747		131,855		8,118,311
Pass-Through From Penn State University	93.396			29,652		8,118,311
Pass-Through From University of North Carolina at Chapel Hill	93.396			25,124		8,118,311
Cancer Centers Support Grants	93.397	Ginder FP00001951_SA001 EVMS Mod 1	2,415,431		9,706	2,990,309
Pass-Through From Albert Einstein College of Medicine						
BronxCreed	93.397	1P20CA210284-01A1		8,685		2,990,309
Pass-Through From Case Western Reserve University	93.397			403,766		2,990,309
Pass-Through From Johns Hopkins University	93.397	Johns Hopkins Univ 2002531818		43,828		2,990,309
Pass-Through From Leidos Biomedical Research	93.397	Leidos Biomedical Research		103,708		2,990,309
Pass-Through From NRG Oncology Foundation, Incorporated	93.397			249		2,990,309
Pass-Through From University of Kentucky	93.397	3210001349-20-078		13,286		2,990,309
Pass-Through From University of Kentucky Research Foundation	93.397	3210001063-19-070		1,356		2,990,309
Cancer Research Manpower	93.398		2,072,347			2,074,210
Pass-Through From ECOG-ACRIN Cancer Research Group	93.398			1,863		2,074,210
Cancer Control	93.399		912,435			918,195
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.399	NSABP TFED		5,760		918,195
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421					172,896
Pass-Through From The National Association of Chronic Disease Direct	93.421			65,939		172,896
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Dinora FP00005717_SA/Inge FP00002116_SA003/Wehman FP00002280_SA/ Wehman FP00010584_SA/Wehman PT109629-	2,893,526		682,033	3,129,091
Pass-Through From American Institutes for Research Institute	93.433	SC105207				
Pass-Through From Craig Hospital	93.433	2694-VCYBY1		14,595		3,129,091
Pass-Through From Shirley Ryan AbilityLab	93.433			18,251		3,129,091
Pass-Through From Iowa State University	93.434			70,303		3,129,091
				51,223		7,711,042

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Developmental Disabilities Projects of National Significance	93.631		34,098			578,530
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		429,718			429,718
Trans-NIH Recovery Act Research Support	93.701				10,675	10,675
Pass-Through From The EMMES Corporation	93.701			10,675		10,675
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		289,585			291,244
Opioid STR	93.788	FP00010682_SA	4,114			20,648,641
Cardiovascular Diseases Research	93.837		38,089,093		3,476,787	42,673,694
		FP00003678_SA004 / Everhart				
Cardiovascular Diseases Research	93.837	FP00005175_SA001/ Huizar FP00005630_SA001	551,192		551,192	42,673,694
Pass-Through From Augusta University	93.837			2,756		42,673,694
Pass-Through From Bloodworks Northwest	93.837			47,351		42,673,694
Pass-Through From Case Western Reserve University	93.837	RES513171		43,318		42,673,694
Pass-Through From Emory University	93.837	A060803		116		42,673,694
Pass-Through From Functional Fluidics Limited Liability Corporation	93.837	1R43HL145898-01		10,689		42,673,694
Pass-Through From Houston Methodist Research Institute	93.837	R01HL115003		12,628		42,673,694
Pass-Through From Key Technologies	93.837	FP00001382		20,839		42,673,694
Immunology	93.837			690,952		42,673,694
Pass-Through From Massachusetts General Hospital	93.837			64,432		42,673,694
Pass-Through From Massachusetts General Hospital	93.837	REPRIEVE A5332		1,573		42,673,694
Pass-Through From National Marrow Donor Program	93.837			6,528		42,673,694
Pass-Through From NovoMedix Limited Liability Corporation	93.837	Novomedix LLC		81,426		42,673,694
Pass-Through From Ohio State University	93.837	60072816		70,008		42,673,694
Pass-Through From Ohio State University	93.837	FP00011155		39,504		42,673,694
Pass-Through From RTI International	93.837			14,095		42,673,694
Pass-Through From Soundpipe, Limited Liability Company	93.837			15,178		42,673,694
Pass-Through From State Of Maryland	93.837			5,193		42,673,694
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.837			68,012		42,673,694
Pass-Through From The Mount Sinai School of Medicine of The New York	93.837			2,750		42,673,694
Pass-Through From The Trustees of Columbia University in the City of New York	93.837			117,150		42,673,694
Pass-Through From The Washington University	93.837			16,780		42,673,694
Pass-Through From Trustees Of Boston University	93.837			475,684		42,673,694
Pass-Through From University of Alabama at Birmingham	93.837			800,221		42,673,694
Pass-Through From University of California at San Francisco	93.837			209,061		42,673,694
Pass-Through From University of California, San Diego	93.837			145,684		42,673,694
Pass-Through From University Of Connecticut	93.837			78,443		42,673,694
Pass-Through From University Of Florida	93.837			54,376		42,673,694
Pass-Through From University of Houston System	93.837	R-17-0024		13,793		42,673,694
Pass-Through From University of Minnesota	93.837	N005339719		20,746		42,673,694
Pass-Through From University Of Pittsburgh	93.837			15,119		42,673,694
Pass-Through From University of Rochester	93.837	417600G Univ of Rochester		37,317		42,673,694
Pass-Through From University of Washington	93.837			40,412		42,673,694
Pass-Through From Vanderbilt University	93.837			700		42,673,694
Pass-Through From Wake Forest University	93.837			484,740		42,673,694
Pass-Through From Wake Forest University	93.837	WFUHS 110947		17,258		42,673,694
Pass-Through From Wake Forest University Health Sciences	93.837			248,239		42,673,694
Pass-Through From Yale University	93.837	GR107499 CON-800019074		2,529		42,673,694
Cardiovascular Diseases Research	93.838		5,442,927		187,296	6,595,387
Cardiovascular Diseases Research	93.838	FP00001149_SA001/Farkas FP00007971_SA	6,659		6,659	6,595,387
Pass-Through From Albany Medical College	93.838			10,040		6,595,387
Pass-Through From Case Western Reserve University	93.838			5,845		6,595,387
Pass-Through From Covenant Therapeutics, Limited Liability Company	93.838			34,708		6,595,387
Pass-Through From Massachusetts General Hospital	93.838	235764 Mass Gen Hosp		5,359		6,595,387
Pass-Through From Medical University of South Carolina	93.838	MUSC18-124-8D366-91		9,504		6,595,387
Pass-Through From Ohio State University	93.838	60076005		53,715		6,595,387
Pass-Through From Quench Medical Incorporated	93.838	Subaward No: FP0006951		21,250		6,595,387
Pass-Through From Research Institute at Nationwide Children's Hospital	93.838			13,220		6,595,387
Pass-Through From The Trustees of Columbia University in the City of New York	93.838			82,290		6,595,387
Pass-Through From Trustees of Indiana University	93.838			48,132		6,595,387
Pass-Through From University Of Florida	93.838			70,842		6,595,387
Pass-Through From University of North Carolina at Chapel Hill	93.838			21,567		6,595,387
Pass-Through From University Of Pennsylvania	93.838			83,993		6,595,387
Pass-Through From University Of Pittsburgh	93.838			115,788		6,595,387

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total	
Pass-Through From Wake Forest University	93.838	PETAL Wake Forest		4,294		6,595,387	
Pass-Through From Wake Forest University	93.838	WFUHS 118489		1,519		6,595,387	
Pass-Through From Wake Forest University	93.838	WFUHS Z15480		7,897		6,595,387	
Pass-Through From Wake Forest University	93.838	WFUHS Z17448 CLOVERS		213,005		6,595,387	
Pass-Through From Wake Forest University	93.838	FP00003542		37,683		6,595,387	
Sciences	93.838			45,004		6,595,387	
Pass-Through From Weill Cornell Medical College	93.838			236,979		6,595,387	
Pass-Through From Wynnvision Limited Liability Corporation	93.838	Wynnvision LLC		23,167		6,595,387	
Blood Diseases and Resources Research	93.839		3,969,025		963,842	5,402,549	
Blood Diseases and Resources Research	93.839	PT105889-SC102423 Mod 10	23,819		23,819	5,402,549	
Pass-Through From Blood Center of Wisconsin	93.839	RFA-HL-18-013		260,421		5,402,549	
Pass-Through From Emory University	93.839			340,695		5,402,549	
Pass-Through From Johns Hopkins University	93.839			72		5,402,549	
Pass-Through From National Marrow Donor Program	93.839			18,513		5,402,549	
Pass-Through From Ohio State University	93.839	60061715		1,741		5,402,549	
Pass-Through From Ohio State University Research Foundation	93.839	60034668 Ohio State/NMDP#0301		14,861		5,402,549	
Pass-Through From Regents of the University of Colorado	93.839			261,887		5,402,549	
Pass-Through From Regents of the University of Minnesota	93.839	N007455202		20,288		5,402,549	
Pass-Through From Rutgers The State University of New Jersey	93.839	Rutgers Univ-0957		3,005		5,402,549	
Pass-Through From Rutgers The State University of New Jersey	93.839	Subaward#0468		994		5,402,549	
Pass-Through From The Trustees of Columbia University in the City of New York	93.839			246,771		5,402,549	
Pass-Through From The Washington University	93.839			18,734		5,402,549	
Pass-Through From University Of Colorado	93.839			34,341		5,402,549	
Pass-Through From University of Utah	93.839			186,877		5,402,549	
Pass-Through From Washington University	93.839	WU-15-427		505		5,402,549	
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840					151,124	
Pass-Through From The Washington University	93.840			151,124		151,124	
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		6,008,679		615,157	6,940,376	
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	FP00007737_SA001	267,915		267,915	6,940,376	
Pass-Through From Brigham and Women's Hospital	93.846	RAR067738A		90,178		6,940,376	
Pass-Through From The University of North Carolina at Chapel Hill	93.846			71,140		6,940,376	
Pass-Through From Trustees Of Boston University	93.846			71,937		6,940,376	
Pass-Through From University of Pittsburgh	93.846	0046874-126426-1		42,803		6,940,376	
Pass-Through From University of Rochester	93.846	P50 Project 2		207,510		6,940,376	
Pass-Through From University of Rochester	93.846	417642-G		25,153		6,940,376	
Pass-Through From University of Rochester	93.846	417644-G/UR FAO GR510975		155,061		6,940,376	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		23,046,871		3,494,431	26,554,428	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	FP00007299_SA001/Hagiwara FP00005212_SA001/LaRose PD303771- SC105682/LaRose PD303771-SC106551/LaRose PD303771-SC107091/Sanyal PD303567- SC105312 EU Mod 5/Sanyal PD304070- SC106316/ Sarkar FP00001115_SA001/Sterling PD302920-SC104224 Mod 3/Sterling PD3			795,018	795,018	26,554,428
Pass-Through From Baylor College of Medicine	93.847			57,735		26,554,428	
Pass-Through From Cornell University	93.847	183111 Cornell Univ		37,000		26,554,428	
Pass-Through From George Washington University	93.847			208,184		26,554,428	
Pass-Through From Joslin Diabetes Center Incorporated	93.847			6,003		26,554,428	
Pass-Through From Medical University of South Carolina	93.847			44,125		26,554,428	
Pass-Through From Ohio State University	93.847	60062553		40,159		26,554,428	
Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			5,720		26,554,428	
Pass-Through From The Children's Hospital Corporation	93.847			52,073		26,554,428	
Pass-Through From The Children's Hospital of Philadelphia	93.847			1,420		26,554,428	
Pass-Through From The Washington University	93.847			323,989		26,554,428	
Pass-Through From University of Alabama at Birmingham	93.847			37,496		26,554,428	
Pass-Through From University of Cincinnati	93.847			70,013		26,554,428	
Pass-Through From University of Iowa	93.847			111,064		26,554,428	
Pass-Through From University of Michigan	93.847	3004967071		465		26,554,428	
Pass-Through From University of North Carolina at Chapel Hill	93.847	5115398		21,751		26,554,428	
Pass-Through From University of North Carolina at Chapel Hill	93.847	5112580/5112579		4,179		26,554,428	
Pass-Through From University of North Carolina at Chapel Hill	93.847			64,742		26,554,428	
Pass-Through From University Of Rochester	93.847			170,165		26,554,428	
Pass-Through From University of South Florida	93.847			571,973		26,554,428	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of South Florida	93.847	06-T48		8,625		26,554,428
Pass-Through From University of Tennessee Health Science Center	93.847			556,581		26,554,428
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	1-170916		6,069		26,554,428
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	161116-REGISTRY		101,592		26,554,428
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	GMO160224		1,856		26,554,428
Pass-Through From University of Washington	93.847			33,139		26,554,428
Pass-Through From Wake Forest University	93.847	101750-119550		21,014		26,554,428
Pass-Through From Wake Forest University Health Sciences	93.847			12,791		26,554,428
Pass-Through From Wake Forest University School of Medicine	93.847			56,161		26,554,428
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		25,763,045		3,182,342	29,658,972
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	PT112509-SC107209Johnson FP00008389_SA002Johnson				
Pass-Through From Albert Einstein College of Medicine	93.853	FP00008389_SA003Smith FP00007840_SA	2,127,938		2,127,938	29,658,972
BronxCreed	93.853	R37NS043209 P0728207		64,050		29,658,972
Pass-Through From Amuza Incorporated	93.853			1,687		29,658,972
Pass-Through From Axion Biosystems	93.853	NT-P2-5A-01		79,165		29,658,972
Pass-Through From BioCircuit Technologies	93.853	Biocircuit		24,796		29,658,972
Pass-Through From Brown University	93.853			13,271		29,658,972
Pass-Through From Cedars-Sinai Medical Center	93.853			23,175		29,658,972
Pass-Through From Children's Research Institute	93.853			29,335		29,658,972
Pass-Through From Cincinnati Children's Hospital Medical Center	93.853			26,304		29,658,972
Pass-Through From Duke University	93.853	Duke University A032632 Extramural Research Programs in the Neurosciences and Neurological Disorders-		7,919		29,658,972
Pass-Through From Emory University	93.853	1R01NS102306-01		57,207		29,658,972
Pass-Through From Enzerna Biosciences Limited Liability Company	93.853			16,279		29,658,972
Pass-Through From Georgia State University	93.853			123,868		29,658,972
Pass-Through From Health Quality Innovators	93.853	1P1CMS331587-01-00		109,277		29,658,972
Pass-Through From ImagingX Incorporated	93.853			33,358		29,658,972
Pass-Through From Johns Hopkins University	93.853			197,578		29,658,972
Pass-Through From Massachusetts General Hospital	93.853	ARMT Ref #232979		18,231		29,658,972
Pass-Through From Massachusetts General Hospital	93.853	SURE-PD3		16,727		29,658,972
Pass-Through From Mayo Clinic	93.853			75,032		29,658,972
Pass-Through From Mayo Clinic Jacksonville	93.853			17,486		29,658,972
Pass-Through From MedStar Health Research Institute	93.853			14,163		29,658,972
Pass-Through From National Multiple Sclerosis Society	93.853	RR-1601-07444		7,696		29,658,972
Pass-Through From Northwestern University	93.853			21,225		29,658,972
Pass-Through From Regents of the University of Colorado	93.853			63,221		29,658,972
Pass-Through From Regents of the University of Minnesota	93.853			5,576		29,658,972
Pass-Through From University of California San Francisco	93.853	7899SC Subward		4,946		29,658,972
Pass-Through From University of Cincinnati	93.853			126,985		29,658,972
Pass-Through From University Of Miami	93.853			20,007		29,658,972
Pass-Through From University of New England	93.853			23,206		29,658,972
Pass-Through From University Of Pittsburgh	93.853			187,838		29,658,972
Pass-Through From University of Rochester	93.853	417344/URFAO:GR510792		25,285		29,658,972
Pass-Through From Yale University	93.853			61,019		29,658,972
Pass-Through From Yeshiva University	93.853	310309		272,077		29,658,972
Allergy, Immunology and Transplantation Research	93.855		24,710,289		1,959,270	28,515,102
Allergy, Immunology and Transplantation Research	93.855	FP00007120_SA001 / Kitten FP00002740_SA001	339,654		339,654	28,515,102
Pass-Through From Albert Einstein College of Medicine	93.855					
BronxCreed	93.855	Yeshiva University		34,852		28,515,102
Pass-Through From Children's Hospital and Research Center at Oakland	93.855	12.7864 17/18		212,874		28,515,102
Pass-Through From Emory University	93.855	Emory University		7,150		28,515,102
Pass-Through From George Washington University	93.855			177,388		28,515,102
Pass-Through From Georgia State University	93.855			135,778		28,515,102
Pass-Through From Georgia State University	93.855	SP00013630-04		1,696		28,515,102
Pass-Through From Indoor Biotechnologies, Incorporated	93.855			18,152		28,515,102
Pass-Through From Institute of Clinical Research	93.855	M11-RI-018-0704-1		41,294		28,515,102
Pass-Through From Integrated Biotherapeutics, Incorporated	93.855			36,570		28,515,102
Pass-Through From Johns Hopkins University	93.855			154,223		28,515,102
Pass-Through From Mayo Clinic	93.855			67,584		28,515,102
Pass-Through From National Jewish Health	93.855			40,127		28,515,102
Pass-Through From Northwestern University	93.855			137,066		28,515,102
Pass-Through From NYU School of Medicine	93.855			28,043		28,515,102
Pass-Through From Rutgers, The State University of New Jersey	93.855			279,948		28,515,102

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Texas Biomedical Research Institute	93.855			15,141		28,515,102
Pass-Through From Henry M. Jackson Foundation	93.855			169,745		28,515,102
Pass-Through From The Research Foundation of State University of New York	93.855			179,419		28,515,102
Pass-Through From The University of Texas Health Science Center at Houston	93.855			65,001		28,515,102
Pass-Through From The Washington University	93.855			410,232		28,515,102
Pass-Through From Trustees of Indiana University	93.855			34,590		28,515,102
Pass-Through From University of Alabama	93.855	000507881-001		12,225		28,515,102
Pass-Through From University of California San Francisco	93.855	FP00012364		28,346		28,515,102
Pass-Through From University of California, San Diego	93.855			45,735		28,515,102
Pass-Through From University of Cincinnati	93.855			35,522		28,515,102
Pass-Through From University of Louisiana at Lafayette	93.855			14,877		28,515,102
Pass-Through From University Of Maryland	93.855			364,576		28,515,102
Pass-Through From University Of Maryland	93.855	Univ of MD-6266 SR00005145		3,337		28,515,102
Pass-Through From University of Maryland Baltimore	93.855			1,165		28,515,102
Pass-Through From University of Minnesota	93.855	N007639102		77,404		28,515,102
Pass-Through From University of North Texas Health Science Center Fort Worth	93.855			25,329		28,515,102
Pass-Through From University Of Wisconsin	93.855			29,769		28,515,102
Pass-Through From Vanderbilt University	93.855			372,959		28,515,102
Pass-Through From Wake Forest University Health Sciences	93.855			100,061		28,515,102
Pass-Through From Yale University	93.855	GR103215 CON-80001280		106,981		28,515,102
Microbiology and Infectious Diseases Research	93.856		3,732			3,732
Biomedical Research and Research Training	93.859		27,375,525		1,410,821	28,756,165
Biomedical Research and Research Training	93.859	1R15GM126527-01A1	13,632		13,632	28,756,165
Biomedical Research and Research Training	93.859	FP00000847_SA001 VUU Mod 2	8,874		8,874	28,756,165
Biomedical Research and Research Training	93.859	1R01GM113233-01	36,720		36,720	28,756,165
Pass-Through From Board of Regents of the University of Michigan	93.859			137,150		28,756,165
Pass-Through From Carnegie-Mellon University	93.859			89,167		28,756,165
Pass-Through From Cell Microsystems, Incorporated	93.859			107,643		28,756,165
Pass-Through From East Carolina University	93.859			8,837		28,756,165
Pass-Through From Johns Hopkins University	93.859			92,629		28,756,165
Pass-Through From New England College	93.859			2,863		28,756,165
Pass-Through From North Carolina State University	93.859	2018-0212-01 NCSU		49,859		28,756,165
Pass-Through From University Of Alabama	93.859			42,148		28,756,165
Pass-Through From University Of Chicago	93.859			209		28,756,165
Pass-Through From University of Florida	93.859	UFDSP00011124		26,461		28,756,165
Pass-Through From University of Florida	93.859	Univ of FL Sub000001974		70,785		28,756,165
Pass-Through From University of Kentucky	93.859			214,983		28,756,165
Pass-Through From University of Massachusetts Boston	93.859	WA00537621-Univ of Mass		32,623		28,756,165
Pass-Through From University of Texas at El Paso	93.859			22,230		28,756,165
Pass-Through From University Of Texas S.W. Medical Center At Dallas	93.859			11,244		28,756,165
Pass-Through From University of Utah	93.859			300,087		28,756,165
Pass-Through From University of Washington	93.859	UWSC10789		110,999		28,756,165
Child Health and Human Development Extramural Research	93.865		12,509,265		1,196,804	14,338,439
		FP00008136_SA001/Bean				
		FP00008136_SA002/Bean				
		FP00008924_SA001/Bean				
		FP00008924_SA002/Brown-Ennis				
		FP00006668_SA001/Longest				
		FP00001544_SA001/McDonald				
		FP00008154_SA001/Thomas				
Child Health and Human Development Extramural Research	93.865	FP00009022_SA001/Walsh FP00000006_SA001	374,671		374,671	14,338,439
Pass-Through From Albert Einstein College of Medicine						
BronxCreed	93.865	AECM 311446 PO765220		34,872		14,338,439
Pass-Through From Barron Associates, Incorporated	93.865			18,982		14,338,439
Pass-Through From Duke University	93.865	Duke Univ #2037341		1,624		14,338,439
Pass-Through From Duke University	93.865	Duke University		72,733		14,338,439
Pass-Through From Family Health International 360	93.865	PO19001908		153,633		14,338,439
Pass-Through From Michigan State University	93.865			15,012		14,338,439
Pass-Through From Northern Arizona University	93.865	FP00012018		3,373		14,338,439
Pass-Through From Northern Arizona University	93.865	FP00012019		3,373		14,338,439
Pass-Through From Pennsylvania State University	93.865	VCUHD083323		113,263		14,338,439
Pass-Through From Pennsylvania State University	93.865	VCUHD089922		8,083		14,338,439
Pass-Through From Texas Tech University Health Sciences Center	93.865			10,074		14,338,439
Pass-Through From The Children's Hospital of Philadelphia	93.865			60,055		14,338,439
Pass-Through From The George Washington University	93.865			62,844		14,338,439
Pass-Through From Trustees Of Boston University	93.865			591,272		14,338,439
Pass-Through From University of California Los Angeles	93.865	1644 G WA026		1,704		14,338,439

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Florida	93.865			82,884		14,338,439
Pass-Through From University of Toronto	93.865	503689-Subgrant3		30,569		14,338,439
Pass-Through From University of Washington	93.865			14,950		14,338,439
Pass-Through From University of Wisconsin Madison	93.865	822K533		18,825		14,338,439
Pass-Through From University of Wisconsin Madison	93.865	855K411		15,372		14,338,439
Pass-Through From University of Wisconsin Milwaukee	93.865	UWM 203405429		47,170		14,338,439
Pass-Through From Vanderbilt University Medical Center	93.865			1,363		14,338,439
Pass-Through From Yale University	93.865			92,473		14,338,439
Aging Research	93.866		5,565,063		28,839	7,638,677
		FP00007795_SA001/Dzierzewski-FP00001819-				
Aging Research	93.866	SA001/Sun FP00003351_SA001	49,307		49,307	7,638,677
Pass-Through From Barron Associates, Incorporated	93.866			181,616		7,638,677
Pass-Through From Emory University	93.866	A066604		112,760		7,638,677
Pass-Through From Kent State University	93.866			20,150		7,638,677
Pass-Through From Northwestern University	93.866			21,336		7,638,677
Pass-Through From Pennsylvania State University	93.866			32,392		7,638,677
Pass-Through From Psychology Software Tools Incorporated	93.866			44,834		7,638,677
Pass-Through From Rowan University	93.866			92,945		7,638,677
Pass-Through From State Of Maryland	93.866			13,847		7,638,677
Pass-Through From Syracuse University	93.866	29218-04806-502		12,812		7,638,677
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.866			14,796		7,638,677
Pass-Through From University of Alabama at Birmingham	93.866			22,542		7,638,677
Pass-Through From University of California Davis	93.866	A13-0008-S005		4,181		7,638,677
Pass-Through From University of California San Diego	93.866	64889135		55,074		7,638,677
Pass-Through From University of California San Diego	93.866	68211593		64,624		7,638,677
Pass-Through From University of Michigan	93.866			30,936		7,638,677
Pass-Through From University of North Carolina at Chapel Hill	93.866			89,021		7,638,677
Pass-Through From University Of Pennsylvania	93.866			296,287		7,638,677
Pass-Through From University of South Carolina	93.866	16-2928 PO#2000008394		67,590		7,638,677
Pass-Through From University of Southern California	93.866			59,859		7,638,677
Pass-Through From University of Texas at Austin	93.866			118,468		7,638,677
Pass-Through From University Of Wisconsin	93.866			132,334		7,638,677
Pass-Through From Vanderbilt University	93.866			386,968		7,638,677
Pass-Through From Wake Forest University Health Sciences	93.866			148,935		7,638,677
Vision Research	93.867		4,174,953		109,236	5,180,003
Vision Research	93.867	FP00006729_SA001/P00006532_SA001	514,584		514,584	5,180,003
Pass-Through From Children's National Medical Center	93.867			84,422		5,180,003
Pass-Through From Mount Sinai School of Medicine	93.867	0255-3312-4605		102		5,180,003
Pass-Through From Northwestern University	93.867			303,243		5,180,003
Pass-Through From The University of Alabama at Birmingham	93.867			35,926		5,180,003
Pass-Through From University of Illinois at Chicago	93.867			18,645		5,180,003
Pass-Through From University Of Maryland	93.867			48,128		5,180,003
Medical Library Assistance	93.879		773,320		81,316	866,959
Pass-Through From University Of Maryland	93.879			831		866,959
Pass-Through From One Care of Southwest Virginia, Incorporated	93.912			10,300		26,570
Pass-Through From Virginia Rural Health Association	93.912			16,270		26,570
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		152,833			4,648,305
		FP00003769_SA001/FP00009788_SA002/				
PPHF Geriatric Education Centers	93.969	FP00009788_SA004	749,739		139,471	753,857
International Research and Research Training	93.989		327,973		98,275	466,233
International Research and Research Training	93.989	FP00005824_SA001 - SA003	64,554		64,554	466,233
Pass-Through From Tulane University	93.989			73,706		466,233
Pass-Through From University of Kentucky Research Foundation	93.997			27,297		27,297
Other Assistance	93.RD	200-2014-59646	53,847		24,487	5,248,757
Other Assistance	93.RD	200-2014-59669	106,659		35,000	5,248,757
Other Assistance	93.RD	75D30118C02904	98,222		22,153	5,248,757
Other Assistance	93.RD	75D30118C02905	88,372			5,248,757
Other Assistance	93.RD	75D30118C02910	166,069		85,339	5,248,757
Other Assistance	93.RD	75D30118C02917	362,278		177,037	5,248,757
Other Assistance	93.RD	75D30119C05528	79,849			5,248,757
Other Assistance	93.RD	75D30119C05529	78,879			5,248,757
Other Assistance	93.RD	75D30119C05935	300,148			5,248,757
Other Assistance	93.RD	75N94019P00547	20,263			5,248,757
Other Assistance	93.RD	75N95019C00055	25,450			5,248,757
Other Assistance	93.RD	HHSN269201800762P	73,830			5,248,757

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	93.RD	Intergency Personnel Act for Randall Keyser-204378	22,669			5,248,757
Other Assistance	93.RD	Intergovernmental Personnel Act Assignment Agreement for Liansheng Tang-204441	10,512			5,248,757
Other Assistance	93.RD	Research Support for Youth Tobacco Education Campaigns-IP1256596-204438	91,144			5,248,757
Other Assistance	93.RD	Salem_Yan_CKD Surveillance	33,244			5,248,757
Other Assistance	93.RD	SalemVA_Wei_CKD Surveillance	46,772			5,248,757
Foundation	93.RD	Pass-Through From Alliance for Clinical Trials in Oncology Foundation		1,482		5,248,757
Foundation	93.RD	Pass-Through From Alliance for Clinical Trials in Oncology Foundation		22,913		5,248,757
Foundation	93.RD	Pass-Through From Alliance for Clinical Trials in Oncology Foundation		1,138		5,248,757
Liability Company	93.RD	Pass-Through From Alliance Foundation Trials, Limited Liability Company				5,248,757
	93.RD	AGREEMENT DATED 7/23/19;418838-19858	11,056			5,248,757
	93.RD	Pass-Through From American Society of Nephrology	88,695		37,988	5,248,757
	93.RD	Pass-Through From American Society of Nephrology	36,528		22,704	5,248,757
	93.RD	Pass-Through From Barron Associates, Incorporated	35,060			5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		3,744		5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		25		5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		2,037		5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		132		5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		1,687		5,248,757
	93.RD	Pass-Through From Brigham & Women's Hospital, Incorporated		6,739		5,248,757
	93.RD	Pass-Through From Duke University		291		5,248,757
	93.RD	226749				5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		1,495		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		4,239		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		55,220		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		7,750		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		9,253		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		13,304		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		25,118		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		9,534		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		33,950		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		12,533		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		6,402		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		4,156		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		956		5,248,757
	93.RD	Pass-Through From ECOG-ACRIN Cancer Research Group		2,811		5,248,757
	93.RD	Pass-Through From Education, Louisiana Department of		448,117		5,248,757
	93.RD	Pass-Through From George Washington University		33,231		5,248,757
	93.RD	Pass-Through From Infectious Disease Research Institute		544,767		5,248,757
	93.RD	Pass-Through From Intelligent Automation, Incorporated		25,638		5,248,757
	93.RD	Pass-Through From Intelligent Fiber Optic Systems		37,235		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		2,494		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		1,238		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		1,181		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		52,209		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		23,556		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		15,777		5,248,757
	93.RD	Pass-Through From Johns Hopkins University		4,538		5,248,757
	93.RD	Pass-Through From New England Research Institutes		11,441		5,248,757
	93.RD	Pass-Through From Northwestern University		304,635		5,248,757
	93.RD	Pass-Through From NRG Oncology Foundation, Incorporated		2,400		5,248,757

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	MASTER RIVERSIDE		3,250	3,250	5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GI005		665		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY004		582		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY005		14,084		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY007		5,455		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY009		7,950		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY014		1,213		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY016		2,693		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY019		674		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-HN004		10,751		5,248,757
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-LU003		13,041		5,248,757
Pass-Through From PPD Development, Incorporated	93.RD	NCTN HPSI		248,348		5,248,757
Pass-Through From Qlarion Incorporated	93.RD	AGREEMENT DATED 5/18/20		24,131		5,248,757
Pass-Through From RetiVue, Limited Liability Company	93.RD	EGP-437-006		33,222		5,248,757
Pass-Through From Southwest Oncology Group	93.RD	SWOG S1500		3,361		5,248,757
Pass-Through From The Children's Hospital of Philadelphia	93.RD	U10CA180886		3,431		5,248,757
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.RD	CTSN Tricuspid Trial		12,199		5,248,757
Pass-Through From The Mitre Corporation	93.RD	1-127012		68,087		5,248,757
Pass-Through From The University of Texas Southwestern Medical Center	93.RD	GMO170502/PO#0000001566B		60,748		5,248,757
Pass-Through From University Of Chicago	93.RD	AWD100477-SUB00000129		633,154		5,248,757
Pass-Through From University Of Chicago	93.RD	FP043521-02-C		507,416		5,248,757
Pass-Through From University of North Carolina at Chapel Hill	93.RD	5110487		14,490		5,248,757
Pass-Through From University of South Florida	93.RD	Site #3309		14,635		5,248,757
Pass-Through From WRMA Incorporated	93.RD	VT-19-PSC-002-SRA		265		5,248,757
Total Non-Stimulus				<u>298,429,341</u>	<u>41,007,741</u>	
Total Research and Development				<u>298,429,341</u>	<u>39,356,038</u>	<u>41,007,741</u>
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>10,546,607,168</u>	<u>53,374,537</u>	<u>667,305,362</u>	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Non-Stimulus:						
State Commissions	94.003		362,371		1,631	362,371
AmeriCorps	94.006		3,585,013		3,154,567	3,585,013
Training and Technical Assistance	94.009		159,956		26,219	159,956
Volunteers in Service to America	94.013		6,958		17	6,958
Social Innovation Fund	94.019					50,000
Pass-Through From Richmond City	94.019	GHHI		50,000		50,000
Total Non-Stimulus			<u>4,114,298</u>	<u>50,000</u>	<u>3,182,434</u>	
Total Excluding Clusters Identified Below			<u>4,114,298</u>	<u>50,000</u>	<u>3,182,434</u>	
Research and Development:						
Non-Stimulus:						
National Service and Civic Engagement Research Competition	94.026		195,860			195,860
AmeriCorps VISTA Recruitment Support	94.027		7,059			7,059
Total Non-Stimulus			<u>202,919</u>	<u>0</u>	<u>0</u>	
Total Research and Development			<u>202,919</u>	<u>0</u>	<u>0</u>	
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>4,317,217</u>	<u>50,000</u>	<u>3,182,434</u>	
EXECUTIVE OFFICE OF THE PRESIDENT						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001		3,551,654			3,722,889
Pass-Through From Mercyhurst University	95.001	G19WB0004A		171,235		3,722,889
Research and Data Analysis	95.007					243,657
Pass-Through From University of Baltimore	95.007	549550-19D92		79,638	7,702	243,657
Pass-Through From University of Baltimore	95.007	549550-19D93		30,737	30,737	243,657
Total Non-Stimulus			<u>3,551,654</u>	<u>281,610</u>	<u>38,439</u>	
Total Excluding Clusters Identified Below			<u>3,551,654</u>	<u>281,610</u>	<u>38,439</u>	
Research and Development:						
Non-Stimulus:						
Research and Data Analysis	95.007					243,657
Pass-Through From State Of Maryland	95.007			133,282	60,000	243,657

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Non-Stimulus			0	133,282	60,000	
Total Research and Development			0	133,282	60,000	
Total EXECUTIVE OFFICE OF THE PRESIDENT			3,551,654	414,892	98,439	
SOCIAL SECURITY ADMINISTRATION						
Disability Insurance/SSI Cluster:						
Social Security_Disability Insurance	96.001		47,284,249			47,284,249
Total Disability Insurance/SSI Cluster			47,284,249	0	0	47,284,249
Research and Development:						
Non-Stimulus:						
Other Assistance	96.RD	AT-52281	6,576			31,904
Other Assistance	96.RD	AT-52282	25,328			31,904
Total Non-Stimulus			31,904	0	0	
Total Research and Development			31,904	0	0	
Total SOCIAL SECURITY ADMINISTRATION			47,316,153	0	0	
DEPARTMENT OF HOMELAND SECURITY						
Non-Stimulus:						
Non-Profit Security Program	97.008		522,727		522,727	522,727
Boating Safety Financial Assistance	97.012		2,072,193			2,072,193
Community Assistance Program State Support Services						
Element	97.023		140,761			140,761
Flood Mitigation Assistance	97.029		2,762,037		2,461,802	2,762,037
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		27,794,689		10,057,380	27,794,689
Hazard Mitigation Grant	97.039		3,726,937		3,409,886	3,806,705
National Dam Safety Program	97.041		88,462			88,462
Emergency Management Performance Grants	97.042		6,903,752		2,079,580	6,903,752
State Fire Training Systems Grants	97.043		3,756			3,756
Assistance to Firefighters Grant	97.044		466,672			466,672
Cooperating Technical Partners	97.045		100,432			100,432
Pre-Disaster Mitigation	97.047		226,126		204,439	226,126
Port Security Grant Program	97.056		309,956			309,956
Homeland Security Grant Program	97.067		7,534,851		4,762,853	9,943,454
		18UASI581-01/18UASI582-01/18UASI579-01/19UASI582-01		379,150		9,943,454
Pass-Through From District of Columbia	97.067			379,150		9,943,454
Pass-Through From Office of the Deputy Mayor for Public Safety	97.067	UASI791		2,029,453		9,943,454
Earthquake Consortium	97.082		14,128			14,128
Preparing for Emerging Threats and Hazards	97.133		162,674			162,674
Other Assistance	97.U01	7ORSAT18C00000016	59,476			82,069
		Department of Homeland Security-Federal Emergency Management Agency-Positive Leadership Certificate Program-209685				82,069
Other Assistance	97.U02	Department of Homeland Security-Federal Emergency Management Agency-Time Management Training-DOC# EMW-2020-TR-	17,693			82,069
		764IMFM-209680	2,900			82,069
Other Assistance	97.U03	Rising Leaders Development Program 2-				82,069
		3018208OTD125-209697	2,000			82,069
Total Non-Stimulus			52,912,222	2,408,603	23,498,667	
Total Excluding Clusters Identified Below			52,912,222	2,408,603	23,498,667	
Research and Development:						
Non-Stimulus:						
Hazard Mitigation Grant	97.039	FEMA-DR-4291-VA-011	79,768		26,636	3,806,705
Centers for Homeland Security	97.061		3,096,295		1,437,311	3,096,295
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		281,337		127,132	281,337
Other Assistance	97.RD	HSHQDC-17-C-B0010	14,744			578,588
		Interagency Personnel Act Agreement for Michael Hieb-204489	221,487			578,588
Other Assistance	97.RD	Research Team Commercial First Innovation TM a.k.a. Smart Community IoT Innovation (SCITI Labs)-FS-20-014-205094;FS-20-014		153,004		578,588
Pass-Through From Center for Innovative Technology	97.RD	OFIA Research Project Outreach and Gamification-HSFE60-15-D-0014-205057;51052		24,485		578,588
Pass-Through From Dewberry Engineers Incorporated	97.RD	2467-1		44,356		578,588
		A crowdsourced gazetteer for monitoring cartel activity-HSHQDC-16A-B0001				578,588
Pass-Through From State Of Maryland	97.RD	TO#7ORSAT19FR0000055-204963;80441-Z9390202		44,139		578,588
		What works in Preventing Terrorism and Radicalization: Campbell Crime & Justice Group				578,588
Pass-Through From The Campbell Collaboration	97.RD	Systematic Reviews-204758;543274		23,705		578,588

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		Public-School Security Simulation Experiment				
Pass-Through From The Mitre Corporation	97.RD	(SIMEX)-HSHQDC-14-D-00006-205048;130699		48,041		578,588
Pass-Through From The Mitre Corporation	97.RD	Task Order #1-109105		4,627		578,588
Total Non-Stimulus			3,693,631	342,357	1,591,079	
Total Research and Development			3,693,631	342,357	1,591,079	
Total DEPARTMENT OF HOMELAND SECURITY			56,605,853	2,750,960	25,089,746	
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001					9,703,116
Pass-Through From World Learning	98.001			82,372		9,703,116
USAID Development Partnerships for University Cooperation and Development	98.012					10,010
Pass-Through From University of California - Santa Barbara	98.012			10,010		10,010
Total Non-Stimulus			0	92,382	0	
Total Excluding Clusters Identified Below			0	92,382	0	
Research and Development:						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001	AID-OAA-A-12-00096	7,640,947		2,167,173	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001	418416-19821	1,359,395		1,359,395	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001	418765-19830	14,591		14,591	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001	418765-19897	24,243		24,243	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001	418765-19807	36,343		36,343	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001	418887-19802	25,893		25,893	9,703,116
USAID Foreign Assistance for Programs Overseas	98.001		60,000		60,000	9,703,116
Pass-Through From 21st Century Partnership for STEM Education	98.001			28,710		9,703,116
Pass-Through From National Academy of Sciences	98.001			60,738		9,703,116
Pass-Through From University of Georgia	98.001			214,295		9,703,116
Pass-Through From University of Notre Dame	98.001	202809CWM		8,229		9,703,116
Pass-Through From World Wildlife Fund Incorporated	98.001			147,360		9,703,116
Global Development Alliance	98.011					418,465
Pass-Through From Tibetan Buddhist Resource Center	98.011			418,465		418,465
Other Assistance	98.RD					3,537
Pass-Through From North Carolina State University	98.RD	2019-0049-04		3,537		3,537
Total Non-Stimulus			9,161,412	881,334	3,687,638	
Total Research and Development			9,161,412	881,334	3,687,638	
Total UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			9,161,412	973,716	3,687,638	
OTHER FEDERAL ASSISTANCE						
Research and Development:						
Non-Stimulus:						
Other Assistance	99.RD	Consumer Financial Protection Bureau (CFPB) Task Force-205053	98,802			226,298
Other Assistance	99.RD	Federal Deposit Insurance Corporation (FDIC) Interagency Personnel Act Agreement (IPA) 2019-2020 Academic Year-204921	64,102			226,298
Pass-Through From Rutgers University	99.RD	Cyber Security Risk Management for Connected Railroads-DTRF5317C00018-204358		63,394		226,298
Total Non-Stimulus			162,904	63,394	0	
Total Research and Development			162,904	63,394	0	
Total OTHER FEDERAL ASSISTANCE			162,904	63,394	0	
Grand Total			23,156,086,748	157,524,572	3,057,305,251	
Grand Total of Federal Expenditures				23,313,611,320		
Total Research and Development Cluster for All Federal Agencies			635,780,751	127,658,914	131,165,512	763,439,665
Total for Student Financial Assistance Program Cluster			1,711,240,718	0	0	1,711,240,718

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB), requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). Based upon the Providers Relief Fund (PRF) report in the Compliance Supplements Addendum L.3 - Special Reporting, for fiscal years ending (FYE) in 2020 on or before December 30, 2020, the entity reports no PRF expenditures (including no lost revenue), therefore the PRF expenditures have been excluded.

The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Port Authority Including Virginia International Terminals; Institute for Advanced Learning and Research; Virginia Outdoors Foundation; Danville Science Center, Inc.; Virginia Housing Development Authority (VHDA); Virginia Resources Authority; Fort Monroe Authority; Commission on Virginia Alcohol Safety Action Program; and the Division of Capitol Police.

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and CFDA Number. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID19 related expenditures are designated as "COVID19" in the column labeled Additional_Award_Identification.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance, including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of

Federal Awards.” Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a contractor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Award Assistance – Assistance received directly from the Federal government or received in a pass-through relationship from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards.”

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from entities other than the Federal government or other State entities is classified as pass-through entity award expenditures on the “Schedule of Expenditures of Federal Awards.”

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards.”

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with the Uniform Guidance.

Catalog of Federal Domestic Assistance Number – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) and program name. The accompanying schedule and footnotes reflect the program names and CFDA numbers assigned by the <https://beta.sam.gov> website. Programs without a CFDA number are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The CFDA numbers used in this audit period were retrieved on July 6, 2020.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth:

Aging	Food Distribution
CCDF	Forest Service School and Roads
CDBG-Disaster Recovery Grants	Head Start
CDBG-Entitlement Grants	Highway Planning and Construction
Child Nutrition	Highway Safety
Clean Water State Revolving Fund	Medicaid
Disability Insurance/SSI	Research and Development
Drinking Water State Revolving Fund	SNAP
Economic Development	Special Education (IDEA)
Employment Service	Student Financial Assistance Programs
Federal Transit	Transit Services Programs
Fish and Wildlife	TRIO
FMCSA	WIOA

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,711,240,718 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education	\$1,697,926,267
Department of Health and Human Services	13,314,451
Total	<u><u>\$1,711,240,718</u></u>

The total direct amount expended for Research and Development was \$635,780,751 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount</u> <u>Expended</u>
U.S. Department Of Health And Human Services	\$ 298,429,341
U.S. Department Of Defense	108,379,529
National Science Foundation	104,632,137
U.S. Department Of Energy	32,567,801
U.S. Department Of Agriculture	22,540,463
National Aeronautics And Space Administration	11,030,145
U.S. Department Of Education	10,864,482
U.S. Department Of Transportation	9,801,212
United States Agency For International Development	9,161,412
U.S. Department Of Commerce	7,111,813
U.S. Department Of Justice	4,579,186
U.S. Department Of The Interior	4,512,079
Department Of Homeland Security	3,693,631
National Foundation On The Arts And The Humanities	3,423,275
Environmental Protection Agency	1,665,260
U.S. Department Of State	1,236,868
U.S. National Archives And Records Administration	498,879
U.S. Department Of Housing And Urban Development	249,264
Corporation For National And Community Service	202,919
U.S. Department Of Veteran's Affairs	195,534
Federal Trade Commission	187,268
Nuclear Regulatory Commission	168,502
Other Federal Assistance	162,904
Scholarship And Fellowship Foundations	121,634
Department Of Treasury	99,578
Office of Personnel Management	82,622
Appalachian Regional Commission	61,715
Library Of Congress	55,000
U.S. Department Of Labor	34,394
Social Security Administration	31,904
Total	<u>\$ 635,780,751</u>

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster the Commonwealth has separated COVID-19 from Non-COVID 19 expenditures on the Schedule of Expenditures of Federal Awards using “Stimulus” and added “COVID19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the Schedule of Expenditures of Federal Awards.

C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (CFDA Numbers 10.555, 10.558, 10.559, 10.565, 10.568, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>CFDA #</u>	<u>Not COVID-19 Related Amount</u>	<u>COVID-19 Related Amount</u>
10.555	\$ 34,411,500	0
10.558	\$ 1,135	0
10.559	\$ 92,970	0
10.565	\$ 2,856,452	0
10.568	\$ 0	942,939
10.569	\$ 25,870,363	0

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>CFDA #</u>	<u>Amount</u>
10.550	\$ 10,250
10.555	\$ 32,571
10.569	\$ 42,471

Donation of Federal Surplus Personal Property (CFDA Number 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distribution to other governmental entities during the year ended June 30, 2020. Administrative expenditures of \$534,797 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2020 totaled \$766,867.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians and other providers. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$71,125,211. The remaining amount of \$5,900,651 is administrative cost incurred by the Department of Health. The value of inventory on hand at June 30, 2020 is \$1,920,631 held by the local Health Departments and \$15,693,868 held by other providers.

D. Loan/Loan Guarantee Programs

Federal Perkins Loans - Federal Capital Contributions (CFDA Number 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2020. Balances outstanding at the end of the audit period were \$43,888,110.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2020. Balances outstanding at the end of the audit period were \$10,869,162.

Nurse Faculty Loan Program (CFDA Number 93.264) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2020. Balances outstanding at the end of the audit period were \$440,000.

Nursing Student Loans (CFDA Number 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2020. Balances outstanding at the end of the audit period were \$1,787,446.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2020. Balances outstanding at the end of the audit period were \$20,544,748.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$38,682,476 not COVID-19 related and \$9,190,081 COVID-19 related administrative costs, \$8,597,510 not COVID-19 related federal unemployment benefits paid to federal employees, a recoupment of \$1,097,774 not COVID-19 related in Temporary Extended Unemployment Compensation overpayments, \$1,164,141,567 not COVID-19 related and \$3,677,221,162 COVID-19 related state unemployment benefits paid to non-federal employees and \$2,638,759 in federal benefits paid to Trade Act impacted workers.

F. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

2. DE MINIMIS INDIRECT COST RATE

For the year ended June 30, 2020, only the Department of Game and Inland Fisheries, Department of Forensic Science and the Southern Virginia Higher Education Center have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

APPENDICES

**LISTING OF FINDINGS
GROUPED BY TOPIC**

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Financial Accounting and Reporting		
2020-001	Continue to Improve Controls over SNAP Payments	Department of Social Services
2020-002	Improve Financial Reporting of Infrastructure Assets	Department of Transportation
2020-003	Properly Record Financial Transactions	Department of Medical Assistance Services
2020-004	Strengthen Controls over Commitments Reporting	Department of Health
2020-005	Strengthen Controls over Year End Accrual Reporting	Department of Medical Assistance Services
2020-006	Improve Controls Over Financial Systems Reconciliations	Department of Behavioral Health and Developmental Services
2020-007	Continue to Improve Policies and Procedures over Unclaimed Property Reconciliations	Department of the Treasury
2020-008	Ensure Timely Approval of ChartField Changes	Department of Accounts
2020-009	Improve Lease Policies and Procedures and Review of Lease Classifications	Department of General Services
2020-010	Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure	Department of Transportation
2020-011	Improve Cash Reconciliation and Review Process	University of Virginia-Medical Center
2020-012	Develop a Schedule of Routine Accounting Adjustments	Department of Motor Vehicles
2020-013	Strengthen the Schedule of Expenditures of Federal Awards Review Process	Virginia Polytechnic Inst. and State University
Human Resources and Payroll		
2020-014	Implement Standardized Off-Boarding Procedures	Department of Behavioral Health and Developmental Services
2020-015	Improve Controls over Payroll Certifications	Department of Behavioral Health and Developmental Services
2020-016	Improve Controls over Payroll Reconciliations	Department of Behavioral Health and Developmental Services
2020-017	Properly Approve and Monitor Administrative Employee Overtime	Department of Behavioral Health and Developmental Services
2020-018	Comply with Employment Eligibility Requirements	Department of Behavioral Health and Developmental Services
2020-019	Improve Processes over Employment Eligibility Verification	University of Virginia
2020-020	Follow-Up with Supervisors to Ensure the Separating Employee Checklist is Properly Completed	Department of Transportation
2020-021	Strengthen Process over Employee Separations	Department of Health
2020-022	Improve Internal Controls Over Terminated Employee Access Removal	Virginia Alcoholic Beverage Control Authority
2020-023	Ensure Segregation of Duties During Payroll Certifications	Department of Corrections-Central Administration
Multiple Information System Security Control Families		
2020-024	Improve Information Security Program and Controls	Department of Medical Assistance Services
2020-025	Continue to Improve Access Controls to Critical Systems	Department of Social Services
2020-026	Continue Improving Web Application Security	Department of Social Services
2020-027	Continue Improving IT Risk Management Program	Department of Social Services
2020-028	Continue to Improve Database Governance and Security	Department of Planning and Budget
2020-029	Improve Audit Logging and Monitoring Controls	Department of Planning and Budget
2020-030	Improve Database Security	Virginia Alcoholic Beverage Control Authority
2020-031	Improve Database Security	University of Virginia-Medical Center
Access Control		
2020-032	Continue to Develop and Implement Compliant Application Access Management Procedures	Department of Behavioral Health and Developmental Services
2020-033	Continue Enhancing Reviews of System Access	Department of Health
2020-034	Continue to Improve Controls Over User Access	Department of Taxation
2020-035	Improve Financial Management System Access Controls	Department of Medical Assistance Services
2020-036	Improve Controls over User Access to the Payroll and Human Resources System	University of Virginia
2020-037	Align System Access with the Principle of Least Privilege	Department of Corrections-Central Administration

**LISTING OF FINDINGS
GROUPED BY TOPIC**

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Contingency Planning		
2020-038	Continue Improving the Contingency Management Program	Department of Health
2020-039	Continue Improving the Disaster Recovery Plan	Department of Health
2020-040	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
2020-041	Continue Developing Record Retention Requirements and Processes for Electronic Records	Department of Social Services
2020-042	Continue to Improve Disaster Recovery Planning Documentation	Department of Taxation
Configuration Management		
2020-043	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
2020-044	Continue Improving IT Change and Configuration Management Process	Department of Social Services
2020-045	Improve Information Technology Change Management Process for a Sensitive System	Department of Health
2020-046	Review and Update Baseline Configuration Standards	Department of Planning and Budget
Personnel Security		
2020-047	Continue Strengthening the System Access Removal Process	Department of Health
2020-048	Continue Improving Controls for Processing Access Terminations and Changes	Department of Motor Vehicles
2020-049	Remove Separated Employee Access in a Timely Manner	Department of Medical Assistance Services
Risk Assessment		
2020-050	Continue Improving Web Application Security	Department of Behavioral Health and Developmental Services
2020-051	Continue Completing a Risk Assessment for Each Sensitive System	Department of Taxation
Planning		
2020-052	Improve Information Technology Governance	Virginia Employment Commission
2020-053	Complete and Approve the System Security Plan	Department of Medical Assistance Services
System and Information Integrity		
2020-054	Improve Patching to Mitigate Vulnerabilities	Department of Taxation
System and Communications Protection		
2020-055	Continue Improving Web Application Security	Department of Health
Audit and Accountability		
2020-056	Continue Improving Database Security	Department of Social Services
Information Security Roles and Responsibilities		
2020-057	Continue Dedicating Resources to Support Information Security Program	Department of Behavioral Health and Developmental Services
Awareness and Training		
2020-058	Improve Security Awareness Training Program	Virginia Alcoholic Beverage Control Authority
Statement of Economic Interests		
2020-059	Continue Addressing Compliance with the Conflicts of Interest Act	Department of Health
2020-060	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	University of Virginia
2020-061	Ensure Employees Complete Required Conflict of Interest Training	Department of Taxation
Retirement System Member Data		
2020-062	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	Department of Behavioral Health and Developmental Services
2020-063	Improve Timeliness of the Commonwealth's Retirement Benefits System Reconciliation Process	Virginia Commonwealth University
Revenue and Accounts Receivable		
2020-064	Continue Improving the Overpayment Collection Process	Department of Medical Assistance Services
2020-065	Improve Controls Over the Creation of Medicaid Cost Settlement Report Estimates	University of Virginia-Medical Center
Expenses and Accounts Payable		
2020-066	Continue to Improve Process for Payment of Risk Management Invoices	Department of the Treasury
2020-067	Strengthen Controls over Small Purchase Charge Cards	Department of Corrections-Central Administration

**LISTING OF FINDINGS
GROUPED BY TOPIC**

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Third-Party Service Providers		
2020-068	Strengthen Review of System and Organization Control Reports for Third-Party Service Providers	Department of Medical Assistance Services
2020-069	Improve Oversight of Third-Party Service Providers	Virginia Alcoholic Beverage Control Authority
Procurement and Contract Management		
2020-070	Ensure ITISP Suppliers Meet All Contractual Requirements	Virginia Information Technologies Agency
Unclaimed Property		
2020-071	Improve Compliance with Unclaimed Property Act	University of Virginia-Medical Center
Other Grants Management		
2020-072	Comply with Federal RESEA Requirements	Virginia Employment Commission
2020-073	Review Eligibility Information as Required	Department of Medical Assistance Services; Department of Social Services
2020-074	Ensure Appropriate Oversight over Divisions' Monitoring Activities	Department of Social Services
2020-075	Review Audits for Non-Locality Subrecipients and Communicate Results Timely	Department of Social Services
2020-076	Define and Communicate Subrecipient Monitoring Responsibilities	Department of Social Services
2020-077	Improve Controls over Income Verification for the TANF Program	Department of Social Services
2020-078	Continue to Improve Controls over SNAP Federal Reporting	Department of Social Services
2020-079	Continue to Improve Controls over TANF Federal Performance Reporting	Department of Social Services
2020-080	Report Student Status Enrollment Changes Timely to National Student Loan Data System	Virginia Polytechnic Inst. and State University
2020-081	Continue Following Administrative Code Requirements for Above-50-Percent Vendors	Department of Health
2020-082	Continue to Improve Subrecipient Monitoring for the Opioid Grant	Department of Behavioral Health and Developmental Services
2020-083	Provide Federal Award Requirements to Subrecipients	Department of Behavioral Health and Developmental Services
Federal Award Findings and Questioned Costs		
2020-084	Match Federal Grants with Qualifying State Expenses	Virginia State University
2020-085	Strengthen Internal Control over Federal Awards	Department of Military Affairs
2020-086	Improve Timeliness of Grant Closeout	Virginia Polytechnic Inst. and State University
2020-087	Ensure Consistent Application of Subrecipient Monitoring Controls	Department of Behavioral Health and Developmental Services
2020-088	Perform Independent Peer Reviews of Community Mental Health Programs	Department of Behavioral Health and Developmental Services
2020-089	Ensure Compliance with National Correct Coding Initiative Technical Guidance Manual	Department of Medical Assistance Services
2020-090	Improve Internal Controls over Financial Reporting	Department of Criminal Justice Services
2020-091	Submit Required Reports Timely	Virginia Employment Commission
2020-092	Monitor Statewide WIOA Grant Program According to Policy	Virginia Community College System- System Office

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Accounts		
2020-008	Ensure Timely Approval of ChartField Changes	FINANCIAL ACCOUNTING AND REPORTING
Department of Behavioral Health and Developmental Services		
2020-006	Improve Controls Over Financial Systems Reconciliations	FINANCIAL ACCOUNTING AND REPORTING
2020-014	Implement Standardized Off-Boarding Procedures	HUMAN RESOURCES AND PAYROLL
2020-015	Improve Controls over Payroll Certifications	HUMAN RESOURCES AND PAYROLL
2020-016	Improve Controls over Payroll Reconciliations	HUMAN RESOURCES AND PAYROLL
2020-017	Properly Approve and Monitor Administrative Employee Overtime	HUMAN RESOURCES AND PAYROLL
2020-018	Comply with Employment Eligibility Requirements	HUMAN RESOURCES AND PAYROLL
2020-032	Continue to Develop and Implement Compliant Application Access Management Procedures	ACCESS CONTROL
2020-040	Improve IT Contingency Management Program	CONTINGENCY PLANNING
2020-043	Develop Baseline Configurations for Information Systems	CONFIGURATION MANAGEMENT
2020-050	Continue Improving Web Application Security	RISK ASSESSMENT
2020-057	Continue Dedicating Resources to Support Information Security Program	INFORMATION SECURITY ROLES AND RESPONSIBILITIES
2020-062	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	RETIREMENT SYSTEM MEMBER DATA
2020-082	Continue to Improve Subrecipient Monitoring for the Opioid Grant	OTHER GRANTS MANAGEMENT
2020-083	Provide Federal Award Requirements to Subrecipients	OTHER GRANTS MANAGEMENT
2020-087	Ensure Consistent Application of Subrecipient Monitoring Controls	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
2020-088	Perform Independent Peer Reviews of Community Mental Health Programs	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of Corrections-Central Administration		
2020-023	Ensure Segregation of Duties During Payroll Certifications	HUMAN RESOURCES AND PAYROLL
2020-037	Align System Access with the Principle of Least Privilege	ACCESS CONTROL
2020-067	Strengthen Controls over Small Purchase Charge Cards	EXPENSES AND ACCOUNTS PAYABLE
Department of Criminal Justice Services		
2020-090	Improve Internal Controls over Financial Reporting	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of General Services		
2020-009	Improve Lease Policies and Procedures and Review of Lease Classifications	FINANCIAL ACCOUNTING AND REPORTING
Department of Health		
2020-004	Strengthen Controls over Commitments Reporting	FINANCIAL ACCOUNTING AND REPORTING
2020-021	Strengthen Process over Employee Separations	HUMAN RESOURCES AND PAYROLL
2020-033	Continue Enhancing Reviews of System Access	ACCESS CONTROL
2020-038	Continue Improving the Contingency Management Program	CONTINGENCY PLANNING
2020-039	Continue Improving the Disaster Recovery Plan	CONTINGENCY PLANNING
2020-045	Improve Information Technology Change Management Process for a Sensitive System	CONFIGURATION MANAGEMENT
2020-047	Continue Strengthening the System Access Removal Process	PERSONNEL SECURITY
2020-055	Continue Improving Web Application Security	SYSTEM AND COMMUNICATIONS PROTECTION
2020-059	Continue Addressing Compliance with the Conflicts of Interest Act	STATEMENT OF ECONOMIC INTERESTS
2020-081	Continue Following Administrative Code Requirements for Above-50-Percent Vendors	OTHER GRANTS MANAGEMENT
Department of Medical Assistance Services		
2020-003	Properly Record Financial Transactions	FINANCIAL ACCOUNTING AND REPORTING
2020-005	Strengthen Controls over Year End Accrual Reporting	FINANCIAL ACCOUNTING AND REPORTING
2020-024	Improve Information Security Program and Controls	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-035	Improve Financial Management System Access Controls	ACCESS CONTROL
2020-049	Remove Separated Employee Access in a Timely Manner	PERSONNEL SECURITY
2020-053	Complete and Approve the System Security Plan	PLANNING
2020-064	Continue Improving the Overpayment Collection Process	REVENUE AND ACCOUNTS RECEIVABLE
2020-068	Strengthen Review of System and Organization Control Reports for Third-Party Service Providers	THIRD-PARTY SERVICE PROVIDERS
2020-073	Review Eligibility Information as Required	OTHER GRANTS MANAGEMENT
2020-089	Ensure Compliance with National Correct Coding Initiative Technical Guidance Manual	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Military Affairs		
2020-085	Strengthen Internal Control over Federal Awards	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of Motor Vehicles		
2020-012	Develop a Schedule of Routine Accounting Adjustments	FINANCIAL ACCOUNTING AND REPORTING
2020-048	Continue Improving Controls for Processing Access Terminations and Changes	PERSONNEL SECURITY
Department of Planning and Budget		
2020-028	Continue to Improve Database Governance and Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-029	Improve Audit Logging and Monitoring Controls	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-046	Review and Update Baseline Configuration Standards	CONFIGURATION MANAGEMENT
Department of Social Services		
2020-001	Continue to Improve Controls over SNAP Payments	FINANCIAL ACCOUNTING AND REPORTING
2020-025	Continue to Improve Access Controls to Critical Systems	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-026	Continue Improving Web Application Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-027	Continue Improving IT Risk Management Program	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-041	Continue Developing Record Retention Requirements and Processes for Electronic Records	CONTINGENCY PLANNING
2020-044	Continue Improving IT Change and Configuration Management Process	CONFIGURATION MANAGEMENT
2020-056	Continue Improving Database Security	AUDIT AND ACCOUNTABILITY
2020-073	Review Eligibility Information as Required	OTHER GRANTS MANAGEMENT
2020-074	Ensure Appropriate Oversight over Divisions' Monitoring Activities	OTHER GRANTS MANAGEMENT
2020-075	Review Audits for Non-Locality Subrecipients and Communicate Results Timely	OTHER GRANTS MANAGEMENT
2020-076	Define and Communicate Subrecipient Monitoring Responsibilities	OTHER GRANTS MANAGEMENT
2020-077	Improve Controls over Income Verification for the TANF Program	OTHER GRANTS MANAGEMENT
2020-078	Continue to Improve Controls over SNAP Federal Reporting	OTHER GRANTS MANAGEMENT
2020-079	Continue to Improve Controls over TANF Federal Performance Reporting	OTHER GRANTS MANAGEMENT
Department of Taxation		
2020-034	Continue to Improve Controls Over User Access	ACCESS CONTROL
2020-042	Continue to Improve Disaster Recovery Planning Documentation	CONTINGENCY PLANNING
2020-051	Continue Completing a Risk Assessment for Each Sensitive System	RISK ASSESSMENT
2020-054	Improve Patching to Mitigate Vulnerabilities	SYSTEM AND INFORMATION INTEGRITY
2020-061	Ensure Employees Complete Required Conflict of Interest Training	STATEMENT OF ECONOMIC INTERESTS
Department of the Treasury		
2020-007	Continue to Improve Policies and Procedures over Unclaimed Property Reconciliations	FINANCIAL ACCOUNTING AND REPORTING
2020-066	Continue to Improve Process for Payment of Risk Management Invoices	EXPENSES AND ACCOUNTS PAYABLE
Department of Transportation		
2020-002	Improve Financial Reporting of Infrastructure Assets	FINANCIAL ACCOUNTING AND REPORTING
2020-010	Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure	FINANCIAL ACCOUNTING AND REPORTING
2020-020	Follow-Up with Supervisors to Ensure the Separating Employee Checklist is Properly Completed	HUMAN RESOURCES AND PAYROLL
University of Virginia		
2020-019	Improve Processes over Employment Eligibility Verification	HUMAN RESOURCES AND PAYROLL
2020-036	Improve Controls over User Access to the Payroll and Human Resources System	ACCESS CONTROL
2020-060	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	STATEMENT OF ECONOMIC INTERESTS
University of Virginia-Medical Center		
2020-011	Improve Cash Reconciliation and Review Process	FINANCIAL ACCOUNTING AND REPORTING
2020-031	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-065	Improve Controls Over the Creation of Medicaid Cost Settlement Report Estimates	REVENUE AND ACCOUNTS RECEIVABLE
2020-071	Improve Compliance with Unclaimed Property Act	UNCLAIMED PROPERTY

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Virginia Alcoholic Beverage Control Authority		
2020-022	Improve Internal Controls Over Terminated Employee Access Removal	HUMAN RESOURCES AND PAYROLL
2020-030	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2020-058	Improve Security Awareness Training Program	AWARENESS AND TRAINING
2020-069	Improve Oversight of Third-Party Service Providers	THIRD-PARTY SERVICE PROVIDERS
Virginia Commonwealth University		
2020-063	Improve Timeliness of the Commonwealth's Retirement Benefits System Reconciliation Process	RETIREMENT SYSTEM MEMBER DATA
Virginia Community College System- System Office		
2020-092	Monitor Statewide WIOA Grant Program According to Policy	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Virginia Employment Commission		
2020-052	Improve Information Technology Governance	PLANNING
2020-072	Comply with Federal RESEA Requirements	OTHER GRANTS MANAGEMENT
2020-091	Submit Required Reports Timely	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Virginia Information Technologies Agency		
2020-070	Ensure ITISP Suppliers Meet All Contractual Requirements	PROCUREMENT AND CONTRACT MANAGEMENT
Virginia Polytechnic Inst. and State University		
2020-013	Strengthen the Schedule of Expenditures of Federal Awards Review Process	FINANCIAL ACCOUNTING AND REPORTING
2020-080	Report Student Status Enrollment Changes Timely to National Student Loan Data System	OTHER GRANTS MANAGEMENT
2020-086	Improve Timeliness of Grant Closeout	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Virginia State University		
2020-084	Match Federal Grants with Qualifying State Expenses	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

Department of Accounts

Amanda Simpson
Director of Compliance Oversight and Federal
Reporting
P.O. Box 1971
Richmond, VA 23218
(804) 225-2371
amanda.simpson@doa.virginia.gov

Department of Corrections – Central Administration

Louis Eacho
Chief Financial Officer
6900 Atmore Drive
Richmond, VA 23225
(804) 887-7847
louis.eacho@vadoc.virginia.gov

Department of General Services

Sandra Gill
Deputy Director
1100 Bank Street, Suite 420
Richmond, VA 23219
(804) 786-3311
sandra.gill@dgs.virginia.gov

Department of Medical Assistance Services

Susan Smith
Internal Audit Director
600 East Broad Street, Suite 1300
Richmond, VA 23219
(804) 371-4771
susan.smith@dmas.virginia.gov

Department of Motor Vehicles

David Mitchell
Deputy Commissioner of Administration and
Finance
2300 W. Broad Street
Richmond, VA 23220
(804) 367-0122
david.mitchell@dmv.virginia.gov

Department of Behavioral Health and Developmental Services

Alvie Edwards
Assistant Commissioner for Compliance, Risk
Management, and Audit
1220 Bank Street
Richmond, VA 23219
(804) 786-5839
alvie.edwardsiii@dbhds.virginia.gov

Department of Criminal Justice Services

Monica Darden
Chief Financial Officer
1100 Bank Street
Richmond, VA 23219
(804) 786-4245
monica.darden@dcjs.virginia.gov

Department of Health

Maisha Beasley
Director of Internal Audit
109 Governor Street
Richmond, VA 23219
(804) 864-7525
maisha.beasley@vdh.virginia.gov

Department of Military Affairs

Donald Sutherland
Chief Financial Officer
8000 Jefferson Davis Highway, Bldg 430
Richmond, VA 23297
(434) 298-6419
donald.r.sutherland.nfg@mail.mil

Department of Planning and Budget

Michelle Vucci
Associate Director – Administrative Services
1111 East Broad Street, Rm 5040
Richmond, VA 23219
(804) 786-1817
michelle.vucci@dpb.virginia.gov

APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

Department of Social Services

Ross McDonald
Chief Financial Officer
801 East Main Street, 14th Floor
Richmond, VA 23219
(804) 726-7223
ross.l.mcdonald@dss.virginia.gov

Department of the Treasury

Cliff Lewis
Internal Review Manager
101 N. 14th Street, 3rd Floor
Richmond, VA 23219
(804) 225-8453
cliff.lewis@trs.virginia.gov

University of Virginia-Academic Division

Melody Bianchetto
Vice President for Finance
1001 Emmet Street
Charlottesville, VA 22903
(434) 982-2347
msb2p@virginia.edu

Virginia Alcoholic Beverage Control Authority

Nannette Williams
Internal Audit Director
P.O. Box 27491
Richmond, VA 23261
(804) 204-2316
nannette.williams@abc.virginia.gov

Virginia Community College System – WIOA

George Taratsas
Director of WIOA Title
300 Arboretum Place, Suite 200
Richmond, VA 23236
(804) 819-5387
gtaratsas@vccs.edu

Department of Taxation

Dave Walsh
Director of Internal Audit
600 E. Main Street
Richmond, VA 23219
(804) 786-3670
david.walsh@tax.virginia.gov

Department of Transportation

Minni Powell
Controller
1401 E. Broad Street
Richmond, VA 23219
(804) 371-2918
minni.powell@vdot.virginia.gov

University of Virginia-Medical Center

Kim Holdren
Controller
4105 Lewis and Clark Drive, 2nd Floor
Charlottesville, VA 22911
(434) 924-5209
kh9n@hscmail.mcc.virginia.edu

Virginia Commonwealth University

David M. Litton
Director of Audit and Management Services
918 W. Franklin St, Box 842503
Richmond, VA 23284
(804) 828-2354
dmlitton@vcu.edu

Virginia Employment Commission

Anne Myers
Internal Audit Director
6606 W. Broad Street
Richmond, VA 23219
(804) 786-5339
erica.bland@vec.virginia.gov

**APPLICABLE MANAGEMENT CONTACTS
FOR FINDINGS AND QUESTIONED COSTS****Virginia Information Technologies Agency**

Joshua Heslinga
Director, Legal & Legislative Services
11751 Meadowville Lane
Chester, VA 23836
(804) 416-7706
joshua.heslinga@vita.virginia.gov

Virginia State University

Stephen Huffman
Controller
1 Hayden Drive, P.O. Box 9056
Petersburg, VA 23806
(804) 524-5141
shuffman@vsu.edu

**Virginia Polytechnic Institute and State
University**

Melinda West
Interim Assistant Vice President for Finance
and University Controller
300 Turner Street NW, North End Center,
Suite 3300
Blacksburg, VA 24061
(540) 231-5328
mwest@vt.edu

ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
ABC	Virginia Alcoholic Beverage Control Authority
ACF	Administration of Children and Families
AICPA	American Institute of Certified Public Accountants
BIA	Business Impact Analysis
CAFR	Comprehensive Annual Financial Report
CAPP Manual	Commonwealth Accounting Policies and Procedures Manual
CAREO	Center for Agricultural Research Engagement and Outreach
CCDF	Child Care and Development Fund
CFDA	Catalog of Federal Domestic Assistance
C.F.R.	Code of Federal Regulations
CIO	Chief Information Officer
CIP	Construction in Progress
CISO	Chief Information Security Officer
CMS	Centers for Medicare and Medicaid Services
COBIT	Control Objectives for Information and Related Technologies
COIA	Conflict of Interests Act
COOP	Continuity of Operations Plan
COV	Commonwealth of Virginia
COVID-19	Coronavirus Disease 2019
CP	Contingency Plan
CSB	Community Service Board
DBHDS	Department of Behavioral Health and Developmental Services
DMAS	Department of Medical Assistance Services
DOA	Department of Accounts
DOL	U.S. Department of Labor
DRP	Disaster Recovery Plan
EBT	Electronic Benefits Transfer
ETA	Employment and Training Administration
FAR	Federal Acquisition Regulation
FASB	Financial Accounting Standards Board
FBI	Federal Bureau of Investigation
FNS	Food and Nutrition Service
FOIAE	Freedom of Information Act Exempt
Form I-9	Employment Eligibility Verification Form
GASB	Governmental Accounting Standards Board
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resource
IEVS	Income Eligibility and Verification System
IRS	Internal Revenue Service
IT	Information Technology
ITIB	Information Technology Investment Board
ITISP	Information Technology Infrastructure Services Program
MOE	Maintenance of Effort
NCCI	National Correct Coding Initiative
NIFA	National Institute of Food and Agriculture

ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
NIST	National Institute of Standards and Technology
NSLDS	National Student Loan Data System
OCS	Office of Compliance and Security
RESEA	Reemployment Services and Eligibility Assessment
SAT	Security Awareness Training
SBS	Shared Business Services
SCA	Service Concession Arrangement
Security Standard	Commonwealth's Information Security Standard, SEC 501
SEFA	Schedule of Expenditures of Federal Awards
SF	Standard Form
SI	System and Information Integrity
SLA	Service Level Agreement
SNAP	Supplemental Nutrition Assistance Program
SOC	System and Organization Control
SOEI	Statement of Economic Interests
SOR	State Opioid Response
SPCC	Small Purchase Charge Card
SSP	State Separate Program
STR	State Targeted Response
TANF	Temporary Assistance for Needy Families
UIPL	Unemployment Insurance Program Letters
U.S.	United States
VITA	Virginia Information Technologies Agency
VRS	Virginia Retirement System
WIC	Women, Infants, and Children
WIOA	Workforce Innovation and Opportunity Act
WPRS	Worker Profiling and Reemployment Services